**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. 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** | | | | | | | | | | | | | | | | | | | | | | | | | 3 |
| Y | Y | 1000 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | | | |
| 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/E | U | | | | |
| Y | Y | 1000 | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | 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 | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1000 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1000 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 1000 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | 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 | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 1010 | + | - | 4190 | Transfers - Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| ~~Y~~ | ~~N~~ | ~~1010~~ | ~~+~~ | ~~-~~ | ~~4191~~ | ~~Balance Transfers - Extension of Availability Other Than Reappropriations~~ | ~~E~~ | | | | | | | | | | | | | | | ~~X~~ | ~~E~~ | | | | | |
| Y | N | 1010 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | | | | | X | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1011 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 1011 | + | - | 4190 | Transfers - Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| ~~Y~~ | ~~N~~ | ~~1011~~ | ~~+~~ | ~~-~~ | ~~4192~~ | ~~Balance Transfers - Unexpired to Expired~~ | ~~E~~ | | | | | | | | | | | | | | | ~~X~~ | ~~E~~ | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Y** | **N** | **1012** | **+** | **-** | **4192** | **Balance Transfers - Unexpired to Expired** | **E** | | | | | | | | | | | | | | | **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** | + | - | 4114 | Appropriated 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** | + | - | 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 | | |
| **Y** | **Y** | **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 | 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/E | 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 | | | | |
| **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 | | | | |
| **Y** | **Y** | **1020** | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **Y** | **Y** | **1020** | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **Y** | **Y** | **1020** | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | | | | | | | | | | | | B/P | U | U | | 7 | | |
| **Y** | **Y** | **1020** | + | - | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | 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 | | | | |
| **Y** | **Y** | **1020** | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | 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 | | | | |
| **Y** | **Y** | **1020** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | 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 | | | | |
| **Y** | **Y** | **1020** | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **Y** | **Y** | **1020** | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **Y** | **Y** | **1020** | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **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 | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| **Y** | **Y** | **1020** | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1020 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4233 | Reimbursements and Other Income Earned - Receivable - | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| 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 | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| Y | Y | 1020 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | 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 | | | | |
| 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4295 | Revaluation of Foreign Currency in 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 | 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 | U | | 1/2/3/4/7 | | |
| 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 | | 1/2/7 | | |
| 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 | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1020 | + | - | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| 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 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1026 | - | + | 4295 | Revaluation of Foreign Currency in 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 | 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: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1040 | Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1040 | + | - | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| | | 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). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | + | - | 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) | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1101 | + | - | 4114 | Appropriated 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 | | 7 | | 1 |
| Y | Y | 1101 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | 1101 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | 1101 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | D | | | | | | X | U/E | U | | 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 | U | | 2/7 | | 1 |
| Y | Y | 1101 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | U | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **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 |
| 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/R | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1131 | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1131 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | |
| 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 | U/E | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1132 | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1132 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | 1132 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1133** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1133** | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **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** | **E** | | | | | | **P** | | | **D** | | | | | | **X** | **U/E** | **U** | | **1** | | **1** |
| **Y** | **Y** | **1134** | **-** | **+** | **4397** | **Receipts and Appropriations Temporarily Precluded From** | **B** | | | | | | **P** | | | **D** | | | | | | **X** | **U/E** | **U** | | **1** | | **1** |
| 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 |
| | | **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 | | | | |
| Y | Y | **1170** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | **1170** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| | | **1171** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1171** | + | - | 4114 | Appropriated 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 | | | | |
| | | **1174** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1174** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1180** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1170 through 1174. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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** | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 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 | + | - | 4114 | Appropriated 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 | | 7 | | |
| Y | Y | 1201 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | 1201 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | 1201 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | U | | 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 | U | | 2/7 | | 1 |
| Y | Y | 1201 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | U | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1203 | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1203 | + | - | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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/R | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1230 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1230 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 1230 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| | | 1232 | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1232 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| | | 1235 | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1235 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 1235 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 1235 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | 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 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). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Advance appropriations :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | + | - | 4114 | Appropriated 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 | U | U | | 2/7 | | 1 |
| Y | Y | 1271 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1272 | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1272 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | 1273 | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1273 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1280 | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1270 through 1273. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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 | 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 | + | - | 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 | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1420** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1420 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | M | | | | | | X | U | U | | | | |
| | | **1421** | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1421 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1421 | + | - | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | E | | | | | | B | | | M | | | | | | X | U | U | | | D/G | |
| Y | Y | 1421 | + | - | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | E | | | | | | B | | | M | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 1421 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | 3 | N | |
| | | **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 |
| 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 :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1510** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1510 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1510 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | **1511** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1511 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1511 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1520** | **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 | | | | |
| Y | Y | 1520 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | D | | | | | | X | U | U | | | | |
| | | **1522** | **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 |
| | | **1530** | **Anticipated nonexpenditure transfers of contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1530 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | D | | | | | | | U | | | | | 2 |
| | | **1531** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1531 | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1610 | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1610 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1610 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | M | | ## | #### | | | X | U/E | 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 |
| | | 1611 | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1611 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1611 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | M | | ## | #### | | | X | U/E | 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 | U | U | | | | |
| Y | Y | 1620 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | M | | | | | | X | U | U | | | | |
| | | 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 | Appropriation Trust Fund Expenditure Transfers - 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 and Market Adjustment - 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 | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | U | U | | | | 1 |
| Y | Y | 1702 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | D | | | | | | X | U | 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 | | 1 | | |
| 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 | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ~~Y~~ | ~~Y~~ | ~~1721~~ | ~~**Spending authority from offsetting collections 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.~~ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1722 | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1722 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1723 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1723 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | 1723 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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 | Appropriation Trust Fund Expenditure Transfers - 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 and Market Adjustment - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **1801** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |
| **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 | U | U | | | | 1 |
| **Y** | **Y** | **1802** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | M | | | | | | X | U | 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 | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **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 | | | | | | | | | M | | | | | | X | U | U | | | | |
| ~~**Y**~~ | ~~**Y**~~ | ~~**1821**~~ | ~~**Spending authority from offsetting collections 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.~~ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1823** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **1823** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **1823** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | **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 | | | | |
| **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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1950** | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1950 | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | U | | 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 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4137 | Transfers of Contract Authority - Allocation | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | 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 | Appropriation Trust Fund Expenditure Transfers - 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 | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| 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 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Direct:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2001** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: 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 |
| 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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 | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2303** | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2303** | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Unapportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2401** | **Deferred** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2401** | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2402** | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2402** | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2403** | **Other** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2403** | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | **2403** | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | **2403** | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | **2403** | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | **2403** | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | **2403** | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | **2403** | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | **2403** | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2490** | **Unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2500** | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **2501** | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 2502 | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 |
| 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 | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3070** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3071** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| 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)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4010 | **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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4011 | **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 | | | | 4 |
| Y | Y | 4011 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| 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:** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **4030** | **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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | | | 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 | | | | |
| | | **4031** | **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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | 3/4/8 | | |
| ~~Y~~ | ~~Y~~ | ~~4032~~ | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| ~~Y~~ | ~~Y~~ | ~~4032~~ | ~~-~~ | ~~+~~ | ~~4273~~ | ~~Interest Collected From Treasury~~ | ~~E~~ | | | | | | | | | ~~D~~ | | | | | | ~~X~~ | ~~U~~ | ~~U~~ | | | ~~D/G~~ | |
| | | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 | - | + | 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:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4050 | **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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 Appropriation Trust Fund Expenditure Transfers** | **E** | | | | | | | | | **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 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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** | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | | | 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 and Market Adjustment - 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 | - | + | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 4141 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| N | Y | 4142 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | | | X | | E | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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** | **D** | | | | | | | | **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 Appropriation Trust Fund Expenditure Transfers** | **E** | | | | | | | | | **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 | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | + | - | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5011** | **Total investments, end of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5011 | + | - | 1618 | Market Adjustment - Investments | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| N | Y | 5011 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Repayable advances:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5080** | **Outstanding debt, SOY: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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: Repayable advances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5082 | - | + | 4145 | **Borrowing Authority Converted to Cash** | E | | | | | | | | | | | | | | | | | U | | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Unavailable offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5090** | **Unavailable balance, start of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5090 | - | + | 4158 | **Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation** | E | | | | | | | | | | | | | | | B/P | | U | | 1/3/4 | | |
| N | Y | 5090 | - | + | 4382 | **Temporary Reduction - New Budget Authority** | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| N | Y | 5090 | - | + | 4383 | **Temporary Reduction - Prior-Year Balances** | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| N | Y | 5090 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 5090 | - | + | 4384 | **Temporary Reduction/Cancellation Returned by Appropriation** | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| 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, end of year: 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 | - | + | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 5091 | - | + | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 5091 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 5091 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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** | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**ADDITIONAL INFORMATION AND FOOTNOTES:**

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.

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. 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** | | | | | | | | | | | | | | | | | | | | | | | | | 3 |
| **Y** | **Y** | **1000** | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **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/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | 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 | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4295 | Adjustments to the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | | | | | | | X | U | U | | ~~2/7~~ | | |
| **Y** | **Y** | **1000** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| **Y** | **Y** | **1000** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U/E | U | | 1 | | |
| **Y** | **Y** | **1000** | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **1000** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | 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 | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| **Y** | **Y** | **1010** | + | - | 4190 | Transfers - Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| **Y** | **N** | **1010** | | | **4197** | **Balance Transfer-Out - Expired to Expired** | **E** | **C** | | | | | | | | | | | | | | **X** | **E** | | | | | |
| **Y** | **N** | **1010** | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | | | | | X | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **1011** | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| **Y** | **Y** | **1011** | + | - | 4190 | Transfers - Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| **Y** | **N** | **1011** | | | **4196** | **Balance Transfer-In - Expired to Expired** | **E** | **D** | | | | | | | | | | | | | | **X** | **E** | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | |
| Y | Y | 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 | 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/E | 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 | | | | |
| 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 | | | | |
| Y | Y | 1020 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | | | | | | | | | | | | B/P | U | U | | 7 | | |
| Y | Y | 1020 | + | - | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | 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 | | | | |
| Y | Y | 1020 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | 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 | | | | |
| Y | Y | 1020 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | 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 | | | | |
| Y | Y | 1020 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| **Y** | **N** | **1011** | | | **4196** | **Balance Transfer-In - Expired to Expired** | **E** | | | | | | | | | | | | | | | **B/P** | **E** | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Y** | **N** | **1010** | | | **4197** | **Balance Transfer-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 | | | | | | | | | | | | | F/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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4233 | Reimbursements and Other Income Earned - Receivable - | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| 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 | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| Y | Y | 1020 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | 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 | | | | |
| 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 and Market Adjustment - 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 | 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 | U | | ~~1/2/3/4/7~~ | | |
| 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 | | 1/2/7 | | |
| 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | |
| 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 | 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:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1040** | **Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1040 | + | - | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| | | **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). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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** | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | 7 | | 1 |
| Y | Y | 1101 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | 1101 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | 1101 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | D | | | | | | X | U/E | U | | 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 | U | | 2/7 | | 1 |
| Y | Y | 1101 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | U | 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 |
| | | 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 | | | | |
| | | | 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 |
| 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/R | | | D | | | | | | X | U | U | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1131** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1131** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | |
| 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 | U/E | U | | | | |
| | | **1132** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1132** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1132** | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1133** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1133** | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **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/E | U | | 1 | | 1 |
| Y | Y | **1134** | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | D | | | | | | X | U/E | U | | 1 | | 1 |
| 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 |
| | | **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 | | | | |
| Y | Y | **1170** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | **1170** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| | | **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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1174** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1174** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1180** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1170 through 1174. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 |
| 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 | | 7 | | |
| Y | Y | **1201** | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | U | | 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 | U | | 2/7 | | 1 |
| Y | Y | **1201** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | U | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1203** | + | - | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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/R | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1230 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1230 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 1230 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| | | 1232 | Appropriations and/or unobligated balance of appropriations temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1232 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| | | 1235 | Appropriations precluded from obligation (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1235 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 1235 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 1235 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | 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 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). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Advance appropriations : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | U | U | | 2/7 | | 1 |
| Y | Y | 1271 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | | Adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1272 | Advance appropriations permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1272 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | 1273 | Advance appropriations temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1273 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| 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 | 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 | + | - | 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 | | | | |
| | | | Adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1420 | Borrowing authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1420 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | M | | | | | | X | U | U | | | | |
| | | 1421 | Borrowing authority applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1421 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1421 | + | - | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | E | | | | | | B | | | M | | | | | | X | U | U | | | D/G | |
| Y | Y | 1421 | + | - | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | E | | | | | | B | | | M | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 1421 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | 3 | N | |
| | | 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 |
| 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 : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1510 | Contract authority transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1510 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1510 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | 1511 | Contract authority transferred from other accounts | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1511 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1511 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1520** | **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 | | | | |
| Y | Y | 1520 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | D | | | | | | X | U | U | | | | |
| | | **1522** | **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 | | 1/2/7 | | 1 |
| Y | Y | 1522 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | D | | | | | | X | U | U | | 1/2/7 | | 1 |
| | | **1530** | **Anticipated nonexpenditure transfers of contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1530 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | D | | | | | | | U | | | | | 2 |
| | | **1531** | **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 | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1610 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1610 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | M | | ## | #### | | | X | U/E | 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 |
| | | **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1611 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1611 | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | M | | ## | #### | | | X | U/E | 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 | U | U | | | | |
| Y | Y | 1620 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | M | | | | | | X | U | U | | | | |
| | | **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 | | 1/2/7 | | 1 |
| Y | Y | 1622 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | M | | | | | | X | U | U | | 1/2/7 | | 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 and Market Adjustment - 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 | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1701 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | U | U | | | | 1 |
| Y | Y | 1702 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | D | | | | | | X | U | 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 | | 1 | | |
| 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 | | | | | | | | | 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 | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1723 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1723 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | 1723 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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 | Appropriation Trust Fund Expenditure Transfers - 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 and Market Adjustment - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1801** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 |
| 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 | U | U | | | | 1 |
| Y | Y | **1802** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | M | | | | | | X | U | U | | | | 1 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **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 | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | **1823** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1823** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| Y | Y | **1823** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | **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 | | | | |
| 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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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:** | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1950** | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **1950** | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **1950** | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **1950** | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **1950** | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | U | | 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** | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | | E | | ~~2/7~~ | | |
| **N** | **Y** | **1952** | + | - | 4137 | Transfers of Contract Authority - Allocation | B | | | | | | | | | | | | | | | X | | E | | ~~2/7~~ | | |
| **N** | **Y** | **1952** | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | ~~2/7~~ | | |
| **N** | **Y** | **1952** | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| **N** | **Y** | **1952** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **1952** | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **1952** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | 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 | Appropriation Trust Fund Expenditure Transfers - 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** | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **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 | | |
| | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Direct:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2001** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **2001** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | |
| 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 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: 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 | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2303 | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2303 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Unapportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2401 | **Deferred** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2401 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2402 | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2402 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2403 | **Other** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2403 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | | | | | | | | | | | | | | U | | | | | 2 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | 2403 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2403 | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2490 | **Unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2500 | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2501 | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ~~This line is not required to be supported by the USSGL at this time, but will be required in the future.~~ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2501 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4450 | Unapportioned Authority | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4450 | Unapportioned Authority | E | | | A/B | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | 2501 | - | + | 4510 | Apportionments | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4610 | Allotments - Realized Resources | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4650 | Allotments - Expired Authority | E | | | A/B | | | | | | | | | | | | | E | | | | | |
| Y | N | 2501 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | A/B | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2501 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | A/B | | | | | | | | | | | | | U | | | | | |
| Y | N | 2501 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2501 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2501 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | A/B | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2501 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2501 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | A/B | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2501 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | A/B | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2501 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2501 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | A/B | | | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2502 | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ~~This line is not required to be supported by the USSGL at this time, but will be required in the future.~~ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2502 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | E | | | | | | | | | | | | | U | | | | | 2 |
| 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 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | E | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2502 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4450 | Unapportioned Authority | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4450 | Unapportioned Authority | E | | | E | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | 2502 | - | + | 4510 | Apportionments | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | E | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2502 | - | + | 4610 | Allotments - Realized Resources | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | 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 | | | E | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2502 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | E | | | | | | | | | | | | | U | | | | | |
| Y | N | 2502 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | 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 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2503 | 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 | - | + | 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 | | | | | | | | | | | | | | E | | | | | |
| Y | N | 2503 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | D | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2503 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | D | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2503 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | D | | | | | | | | | | | | | | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2504 | Reimbursable unobligated balance, end of year | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2504 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | R | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2504 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | R | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2504 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | R | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2504 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | R | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2504 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4450 | Unapportioned Authority | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4450 | Unapportioned Authority | E | | R | | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | 2504 | - | + | 4510 | Apportionments | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | R | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2504 | - | + | 4610 | Allotments - Realized Resources | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | R | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2504 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | R | | | | | | | | | | | | | | U | | | | | |
| 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3070 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3071 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | |
| 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)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4010 | **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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4011 | **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 | | | | 4 |
| Y | Y | 4011 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| 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:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4030 | **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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | | | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4031 | **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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | 3/4/8 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4032 | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | - | + | 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:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4050 | **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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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 | |
| 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 | | 3 | 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 | | 3 | 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | | | 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 and Market Adjustment - 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 | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **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** | - | + | 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 | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **4140** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| **Y** | **N** | **4141** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**
**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 4142 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| | | 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 | D | | | | | | | | 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 Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | 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 | + | - | 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 | | | | |
| | | 5011 | Total investments, end of year: non-Federal securities: Market value | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5011 | + | - | 1618 | Market Adjustment - Investments | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| N | Y | 5011 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| | | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**DRAFT SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: 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. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Repayable advances:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5080** | **Outstanding debt, SOY: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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: Repayable advances (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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: Repayable advances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **5082** | **-** | **+** | **4145** | **Borrowing Authority Converted to Cash** | **E** | | | | | | | | | | | | | | | | | **U** | | **2/7** | | |
| | | **Unavailable offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5090** | **Unavailable balance, start of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **5090** | - | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | | U | | 1/3/4 | | |
| **N** | **Y** | **5090** | - | + | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| **N** | **Y** | **5090** | - | + | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| **N** | **Y** | **5090** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| **N** | **Y** | **5090** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | B/P | | U | | 1/3/4 | | |
| **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, end of year: 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** | - | + | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| **N** | **Y** | **5091** | - | + | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| **N** | **Y** | **5091** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| **N** | **Y** | **5091** | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **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. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**ADDITIONAL INFORMATION AND FOOTNOTES:**

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.

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SCHEDULE OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Unobligated Balance:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | D/M | | | | X | U | N | EG | N | + | - | |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | U/E | K/N/X | ES/ET | N | + | - | |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EG/ES/ET | N | + | - | |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | U | K/N/X | ET | N | + | - | |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | U/E | K/N/X | ET | N | + | - | |
| 1000 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | U/E | K/N/X | ET | N | + | - | |
| 1000 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | U/E | K/N/X | EG/EP/ER/ES/ET | **D/G/N** | + | - | |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | NEW | X | U | N | ET | N | + | - | |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D/C | | | | | D/M | | F | | X | U/E | N | EP/ES/ET | N | + | - | |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EG/ES/ET | N | + | - | |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EP/ES/ET | N | + | - | |
| 1000 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D/P/S | | D/M | | | | X | U | N | EG/EP/ER/ES/ET | N | + | - | |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D/M | | | | X | U | N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U/E | K/N/X | EG | N | + | - | |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | K/N/X | EG/EP/ER | N | + | - | |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers of unobligated balance to or from other accounts:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1010** | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1010 | 417600 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419000 | Transfers - Prior-Year Balances | E | C | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| ~~1010~~ | ~~419100~~ | ~~Balance Transfers - Extension of Availability Other Than Reappropriations~~ | ~~E~~ | ~~C~~ | | | | | | | | | ~~X~~ | ~~U~~ | ~~N/X~~ | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ | ~~N~~ | ~~+~~ | ~~-~~ | |
| 1010 | 419700 | Balance Transfer-Out - Expired to Expired | E | D/C | | | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1010 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1011 | 417600 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1011 | 419000 | Transfers - Prior-Year Balances | E | D | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| ~~1011~~ | ~~419200~~ | ~~Balance Transfers - Unexpired to Expired~~ | ~~E~~ | ~~C~~ | | | | | | | | | ~~X~~ | ~~U~~ | ~~N/X~~ | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ | ~~N~~ | ~~+~~ | ~~-~~ | |
| 1011 | 419600 | Balance Transfer-In - Expired to Expired | E | D/C | | | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1012** | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | | |
| 1012 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1012** | **419100** | **Balance Transfers - Extension of Availability Other Than Reappropriations** | **E** | **C** | | | | | | | | | **X** | **E** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **N** | **+** | **-** | |
| 1012 | 419200 | Balance Transfers - Unexpired to Expired | E | C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1012** | **419200** | **Balance Transfers - Unexpired to Expired** | **E** | **D** | | | | | | | | | **X** | **E** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **N** | **+** | **-** | |
| 1012 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1013** | **Unobligated balance of contract authority transferred to or from other accounts (net (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL | X | U | N | ET | N | + | - | 1 |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL | X | U | N | ET | N | - | + | 1 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1020** | **Adjustment of unobligated balance brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | D/G/N | + | - | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | D/G/N | + | - | |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | ES/ET | N | + | - | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | ES/ET | N | + | - | |
| 1020 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | B/P | U/E | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411900 | Other Appropriations Realized | E | D/C | | | D/E/F/P | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P/S | | D/M | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | D/M | | | | B/P | U | N | EG | N | + | - | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P/S | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | ES/ET | N | + | - | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | N | + | - | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B/P | | D/M | | | | B/P | U/E | K/N/X | ET | N | + | - | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | ET | N | + | - | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B/P | | D/M | | | | B/P | U/E | N/X | EG/ES/ET | N | + | - | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B/P | | D/M | | | | B/P | U/E | N/X | EG/ES/ET | N | + | - | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D/M | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | P | U/E | N | ER | N | + | - | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D/M | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413500 | Contract Authority Liquidated | E | D/C | | | P/S | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D/M | | | | P | U | K/N/X | ET | N | + | - | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | E | D/C | | | | | M | | F | | B/P | U/E | K/N/X | ET | N | + | - | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P/S | | D/M | F/P/T | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P/S | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL/NEW | B/P | U | N | ET | N | + | - | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | B/P | U | N | ET | N | + | - | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | P | U | K/N/X | EG/EP/ER | N | + | - | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U/E | N | EP/ES/ET | N | + | - | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417000 | Transfers - Current-Year Authority | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EG/ES/ET | N | + | - | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EP/ES/ET | N | + | - | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419000 | Transfers - Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D/C | | | | | | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | E | D/C | | | | | | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/S | | D/M | | F | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419600 | Balance Transfer-In - Expired to Expired | E | D/C | | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419700 | Balance Transfer-Out - Expired to Expired | E | D/C | | | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426400 | Actual Collections of Rent | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | B/P | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | ES/ET | N | + | - | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | ES/ET | N | + | - | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | P | U/E | K/N/X | ES/ET | N | + | - | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | B/P | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D/P/S | | D/M | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D/P/S | | D/M | | | | P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D/P/S | | D/M | | | | P | U | N | EG/EP/ER/ES/ET | N | + | - | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | D/P | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | D/M | | | | B/P | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EG/EP/ER | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B/C/D/P/R/S | | D/M | F/P/T | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/C/D/P/R/S | | D/M | F/P/T | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D/M | | | | B/P | U | N | ES/ET | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | B/P | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C/P | | D/M | | | | B/P | U/E | K/N/X | EG/ES/ET | N | + | - | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | B/P | U | K/N/X | EG/EP/ER | N | + | - | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | B/P | U | N/X | EG/ER | N | + | - | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | |
| 1021 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1022** | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1022 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1023** | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1023 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1024** | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1024 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1025** | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1025 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1026** | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1026 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1027** | **Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)** | | | | | | | | | | | | | | | | | | | |
| 1027 | | | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| **1029** | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | U | K/N/X | EG/EM/ER/ES/ET/TR | N | + | - | |
| 1029 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U/E | K/N/X | ES/ET | N | + | - | |
| 1029 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | U/E | K/N/X | ES/ET | N | + | - | |
| 1029 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U/E | K/N/X | ES/ET | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1031** | | **Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)** | | | | | | | | | | | | | | | | | | |
| 1031 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1031 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | X | U | N | ES/ET | **N** | + | - | |
| | | **Anticipated transfers and adjustments:** | | | | | | | | | | | | | | | | | | |
| **1040** | | **Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)** | | | | | | | | | | | | | | | | | | |
| 1040 | 418000 | Anticipated Transfers - Prior-Year Balances | E | D/C | | | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1041** | | **Anticipated recoveries of prior-year unpaid obligations** | | | | | | | | | | | | | | | | | | |
| 1041 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | D | D/R | A/B/E | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1042** | | **Anticipated capital transfers and redemption of debt (unobligated balances) (-)** | | | | | | | | | | | | | | | | | | |
| 1042 | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | E | D/C | | | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1050** | | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1000 through 1042.** | | | | | | | | | | | | | | | | | | |
| | | **Budget Authority:** | | | | | | | | | | | | | | | | | | |
| | | **Appropriations:** | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | |
| **1100** | | **Appropriation** | | | | | | | | | | | | | | | | | | |
| 1100 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1100 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1100 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1100 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | N/X | **EC/EG/EM/EP/ER/ES** | N | + | - | |
| 1100 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| **1101** | | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | |
| 1101 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | D | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1101 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | D | | | | X | U/E | K/N/X | EG/ES/ET | N | + | - | |
| 1101 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | D | | | | X | U/E | K/N/X | ET | N | + | - | 1 |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | D | | | | X | U/E | K/N/X | ET | N | - | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D | | | | X | U/E | K/N/X | ET | N | + | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D | | | | X | U/E | K/N/X | ET | N | - | + | 1 |
| 1101 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | D | | | | X | U/E | N/X | EG/ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U/E | N/X | ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | N/X | EG | N | + | - | |
| 1101 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | D | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1103** | | **Appropriation available from subsequent year** | | | | | | | | | | | | | | | | | | |
| 1103 | 411900 | Other Appropriations Realized | E | D/C | | | F | | D | | | | X | U | N/X | **EC/EG/EM/EP/ER/ES** | N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1104** | **Appropriation available in prior year (-)** | | | | | | | | | | | | | | | | | | | |
| 1104 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | N/X | **EC/EG/EM/EP/ER/ES** | N | - | + | |
| **1105** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1105 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1120** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | D | | F | | X | U/E | N | EP/ES/ET | N | + | - | 1 |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | D | | F | | X | U/E | N | EP/ES/ET | N | - | + | 1 |
| 1120 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | D | | F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | D | | | | X | U/E | K/N/X | ES/ET | N | + | - | 1 |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | D | | | | X | U/E | K/N/X | ES/ET | N | - | + | 1 |
| 1120 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | D | | F | | X | U/E | N/X | ES/ET | N | + | - | |
| 1120 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1121** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | D | | F | | X | U/E | N | EP/ES/ET | N | + | - | 1 |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | D | | F | | X | U/E | N | EP/ES/ET | N | - | + | 1 |
| 1121 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | D | | F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U/E | K/N/X | ES/ET | N | + | - | 1 |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U/E | K/N/X | ES/ET | N | - | + | 1 |
| 1121 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U/E | N/X | ES/ET | N | + | - | |
| 1121 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1130** | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1130 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1131** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1131 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D | | D | | | | X | U | K/N/X | EG | N | + | - | |
| 1131 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/D/P/R/S | | D | F/P/T | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1132** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1132 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1132 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1133 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1133 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1134** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | |
| 1134 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | D/P/R | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | - | + | 1 |
| **1134** | **439700** | **Receipts and Appropriations Temporarily Precluded From Obligation** | **E** | **D/C** | | | **P** | | **D** | | | | **X** | **U/E** | **K/N** | **EG** | **N** | **-** | **+** | **1** |

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1134** | **439700** | **Receipts and Appropriations Temporarily Precluded From Obligation** | **B** | **D/C** | | | **P** | | **D** | | | | **X** | **U/E** | **K/N** | **EG** | **N** | **+** | **-** | **1** |
| **1135** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1135 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1136** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | |
| 1136 | | | | | | | | | | | | | | | | | | | | |
| | **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 (-)** | | | | | | | | | | | | | | | | | | | |
| 1137 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D | | | | X | U | K/N/X | ET | N | + | + | 1 |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D | | | | X | U | K/N/X | ET | N | - | + | 1 |
| 1137 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | X | U | N | ET | N | + | - | |
| **1138** | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1138 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1139** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1139 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1150** | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1150 | 412000 | Anticipated Indefinite Appropriations | E | D/C | | | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1151** | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1151 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | P | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1151 | 416500 | Allocations of Authority - Anticipated From Invested Balances | E | D/C | | | B/C/D/P/R/S | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1151 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | **P/R** | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1152** | **Anticipated redemptions of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1152 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | P | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1160** | **Appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1100 through 1152.** | | | | | | | | | | | | | | | | | | | |
| | **Advance appropriations:** | | | | | | | | | | | | | | | | | | | |
| **1170** | **Advance appropriation** | | | | | | | | | | | | | | | | | | | |
| 1170 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1170 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1170 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1170 | 411900 | Other Appropriations Realized | E | D/C | | | D | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | EG | N | + | - | 1 |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | EG | N | - | + | 1 |
| **1171** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1171 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1171 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1173** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1173 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1174** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1174 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1180** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1170 through 1174** | | | | | | | | | | | | | | | | | | | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1200 through 1252.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1200** | **Appropriation** | | | | | | | | | | | | | | | | | | | |
| 1200 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1200 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1200 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | E | N/X | EG | N | + | - | |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | D/M | | | | X | U | N | EG | N | + | - | 1 |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | D/M | | | | X | U | N | EG | N | - | + | 1 |
| 1200 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U/E | K/N/X | EG | N | | | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U/E | K/N/X | EG | N | | | |
| 1200 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U/E | N/X | EG | N | + | - | |
| 1200 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U/E | N/X | EG | N | + | - | |
| 1200 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | K/N/X | EG | D/G/N | + | - | |
| 1200 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | E | N/X | EG | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1201** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1201 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | M | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1201 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | M | | | | X | U/E | K/N/X | ET | N | + | - | |
| 1201 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | M | | | | X | U | K/N/X | ET | N | + | - | |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | M | | | | X | U/E | K/N/X | ET | N | + | - | |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | M | | | | X | U/E | K/N/X | ET | N | - | + | |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U/E | K/N/X | ET | N | + | - | |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U/E | K/N/X | ET | N | - | + | |
| 1201 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U/E | N/X | ET | N | + | - | |
| 1201 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U/E | N/X | ES/ET | N | + | - | |
| 1201 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | M | | | | X | U | N | ES/ET | N | + | - | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1203 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | K/N/X | ES/ET | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| **1204** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1204 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1220** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | M | | F | | X | U/E | N | EP/ES/ET | N | + | - | 1 |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | M | | F | | X | U/E | N | EP/ES/ET | N | - | + | 1 |
| 1220 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | M | | F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U/E | K/N/X | ES/ET | N | + | + | 1 |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U/E | K/N/X | ES/ET | N | - | + | 1 |
| 1220 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U/E | N/X | ES/ET | N | + | - | |
| 1220 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1221** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | M | | F | | X | U/E | N | EP/ES/ET | N | + | - | 1 |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | M | | F | | X | U/E | N | EP/ES/ET | N | - | + | 1 |
| 1221 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | M | | F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | M | | | | X | U/E | K/N/X | ES/ET | N | + | - | 1 |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | M | | | | X | U/E | K/N/X | ES/ET | N | - | + | 1 |
| 1221 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | M | | F | | X | U/E | N/X | ES/ET | N | + | - | |
| 1221 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1230** | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1230 | 439000 | Reappropriations - Transfers-Out | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/D/P/R/S | | M | F/P/T | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | K/N/X | EG | N | + | + | 1 |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | K/N/X | EG | N | - | + | 1 |
| **1232** | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1232 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1235** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | |
| 1235 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | D/P/R | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | K/N/X | ES/ET | N | + | - | 1 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | K/N/X | ES/ET | N | - | + | 1 |
| **1236** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | D/G/N | + | - | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1237** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | |
| 1237 | | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL at this time, but will be required in the future** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1238** | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1238 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | M | | | | X | U | K/N/X | ET | N | + | - | 1 |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | M | | | | X | U | K/N/X | ET | N | - | + | 1 |
| **1239** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1239 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1250** | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1250 | 412000 | Anticipated Indefinite Appropriations | E | D/C | | | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1251** | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1251 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | P | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1251 | 416500 | Allocations of Authority - Anticipated From Invested Balances | E | D/C | | | B/C/D/P/R/S | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1251 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | **P/R** | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1252** | **Anticipated redemptions of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1252 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | P | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1260** | **Appropriations (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1200 through 1252.** | | | | | | | | | | | | | | | | | | | |
| | **Advance appropriations:** | | | | | | | | | | | | | | | | | | | |
| **1270** | **Advance appropriation** | | | | | | | | | | | | | | | | | | | |
| 1270 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1270 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1270 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1270 | 411900 | Other Appropriations Realized | E | D/C | | | D | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1271** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1271 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1271 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | M | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1272** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1272 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1273** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1273 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1280** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1270 through 1273.** | | | | | | | | | | | | | | | | | | | |
| | **Borrowing authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1300** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1300 | 404200 | Estimated Indefinite Borrowing Authority | E | D/C | | | | | D | F/P/T | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1300 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1300 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1320** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1320 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1330** | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1330 | 404400 | Anticipated Reductions to Borrowing Authority | E | D/C | | | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1340** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1300 through 1330.** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1400** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1400 | 404200 | Estimated Indefinite Borrowing Authority | E | D/C | | | | | M | P/T | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B | | M | | | | X | U | K/N/X | ES/ET | N | + | - | |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B | | M | | | | X | U | K/N/X | ES/ET | N | - | + | |
| 1400 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1400 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1400 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1420** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1420 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1421** | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1421 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | K/N/X | | D/G | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | K/N/X | EG/EP/ER/TR | N | + | - | |
| 1421 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | N/X | EP | N | + | - | |
| **1430** | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1430 | 404400 | Anticipated Reductions to Borrowing Authority | E | D/C | | | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1430 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | B | | M | | | | | U | N/X | EP | N | + | - | 2 |
| | **Anticipated borrowing authority:** | | | | | | | | | | | | | | | | | | | |
| **1440** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated.Equals the sum of lines 1400 through 1430** | | | | | | | | | | | | | | | | | | | |
| | **Contract authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1500** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1500 | 403200 | Estimated Indefinite Contract Authority | E | D/C | | | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1500 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1500 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1510** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | D | | F | | X | U/E | K/N/X | ET | N | + | - | 1 |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | D | | F | | X | U/E | K/N/X | ET | N | - | + | 1 |
| **1511** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | D | | F | | X | U/E | K/N/X | ET | N | + | - | 1 |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | D | | F | | X | U/E | K/N/X | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1520** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1520 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1520 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1522** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1522 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | C | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | D | | | | X | U | K/N/X | **EG/ES/ET** | N | + | - | 1 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | D | | | | X | U | K/N/X | **EG/ES/ET** | N | - | + | 1 |
| **1530** | **Anticipated nonexpenditure transfers of contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1530 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | C | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1531** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1531 | 403400 | Anticipated Adjustments to Contract Authority | E | D/C | | | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1540** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1500 through 1531.** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1600** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1600 | 403200 | Estimated Indefinite Contract Authority | E | D/C | | | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1600 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1600 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | M | | F | | X | U/E | K/N/X | ET | N | + | - | 1 |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | M | | F | | X | U/E | K/N/X | ET | N | - | + | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | E | C | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | B | C | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | M | | F | | X | U/E | K/N/X | ET | N | + | - | 1 |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | M | | F | | X | U/E | K/N/X | ET | N | - | + | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | E | D | | | | | | | F | NEW | X | U | N | ET | N | + | - | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | B | D | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1620** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1620 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1620 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1622** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1622 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | C | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | M | | | | X | U | K/N/X | **EG/ES/ET** | N | + | - | 1 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | M | | | | X | U | K/N/X | **EG/ES/ET** | N | - | + | 1 |
| **1630** | **Anticipated nonexpenditure transfers of contract authority (net) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1630 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | C | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1631** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1631 | 403400 | Anticipated Adjustments to Contract Authority | E | D/C | | | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1640** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1600 through 1631.** | | | | | | | | | | | | | | | | | | | |
| | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1700** | **Collected** | | | | | | | | | | | | | | | | | | | |
| 1700 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1700 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1700 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1700 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1701** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1701 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1702** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1702 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET | N | + | + | 1 |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1710** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1710 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1711** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1711 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U/E | K/N/X | EG | N | + | - | 1 |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U/E | K/N/X | EG | N | - | + | 1 |
| 1711 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U/E | N/X | EG | N | + | - | |
| 1711 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1720** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1720 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| ~~1721~~ | ~~**Spending authority from offsetting collections applied to deficiency by law (-)**~~ | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ~~1721~~ | | | | | | | | | | | | | | | | | | | | |
| **1722** | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1722 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | S | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1723** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1723 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1723 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1725** | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1725 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | **S** | | D | | | | X | U | K/N/X | EG/EP/ER | N | + | - | 1 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | **S** | | D | | | | X | U | K/N/X | EG/EP/ER | N | - | + | 1 |
| **1726** | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1726 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1727** | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1727 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1728** | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1728 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | D | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1740** | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | | |
| 1740 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1740 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1741** | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1741 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1741** | **418300** | **Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose** | **E** | **D/C** | | | **S** | | **D** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **N** | **+** | **-** | **2** |
| **1742** | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | | |
| 1742 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1750** | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1700 through 1742.** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1800** | **Collected** | | | | | | | | | | | | | | | | | | | |
| 1800 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1800 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1800 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1800 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1801** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 1801 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1802** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1802 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET | N | + | - | 1 |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET | N | - | + | 1 |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1810** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1810 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U/E | K/N/X | EP | N | + | - | 1 |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U/E | K/N/X | EP | N | - | + | 1 |
| 1810 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U/E | N/X | EP | N | + | - | |
| 1810 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1811** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1811 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1820** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1820 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| ~~**1821**~~ | ~~**Spending authority from offsetting collections applied to deficiency by law (-)**~~ | | | | | | | | | | | | | | | | | | | |
| ~~1821~~ | | | | | | | | | | | | | | | | | | | | |
| **1823** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1823 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1823 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1824** | | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1824 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law Temporary | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | M | | | | X | U | K/N/X | EG/EP/ER | N | + | - | 1 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | M | | | | X | U | K/N/X | EG/EP/ER | N | - | + | 1 |
| **1825** | | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1825 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1826** | | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1826 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | X | U | N | ER | N | + | - | |
| 1826 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1827** | | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1827 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | M | F/P/T | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1840** | | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | |
| 1840 | 406000 | Anticipated Collections From Non-Federal Sources | E | D | D/R | A/B/E | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 407000 | Anticipated Collections From Federal Sources | E | D | D/R | A/B/E | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 421000 | Anticipated Reimbursements and Other Income | E | D | D/R | A/B/E | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1840 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1841** | | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)** | | | | | | | | | | | | | | | | | | |
| 1841 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1841** | **418300** | **Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose** | **E** | **D/C** | | | **S** | | **M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **N** | **+** | **-** | **2** |
| **1842** | | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | |
| 1842 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| **1850** | | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1800 through 1842.** | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | |
| **1901** | | **Adjustment for budgetary resources applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | |
| 1901 | | | | | | | | | | | | | | | | | | | | |
| | | **This line is not required to be supported by the USSGL at this time, but will be required in the future.** | | | | | | | | | | | | | | | | | | |
| **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)].** | | | | | | | | | | | | | | | | | | |
| | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | |
| | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | |
| | | **Direct:** | | | | | | | | | | | | | | | | | | |
| **2001** | | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | |
| 2001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2001 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2001 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **2001** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2001** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 2001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2001 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | A | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2001** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2001 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2001 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2001** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **A** | | | **D** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | | |
| 2001 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2001 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2001 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | A | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2001** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **A** | | | **D** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| | | | | | | | | | | | | | | | | | | | | |
| **2002** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | |
| 2002 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 4 |
| 2002 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 4 |
| **2002** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| **2002** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **4** |
| 2002 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | B | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 4 |
| **2002** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| 2002 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 4 |
| 2002 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 4 |
| **2002** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| 2002 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2002 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | B | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 4 |
| **2002** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| | | | | | | | | | | | | | | | | | | | | |
| **2003** | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| 2003 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2003 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| 2003 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| **2003** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **2003** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 2003 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2003 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D | E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2003** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2003 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2003 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2003 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2003** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2003 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2003 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2003 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2003 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D | E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **2003** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| | | | | | | | | | | | | | | | | | | | | |
| **2004** | **Direct obligations (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2001 through 2003.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Reimbursable:** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2101** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | |
| 2101 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2101 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **2101** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **R** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **2101** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **R** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 2101 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | A | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **2101** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | | **D/C** | **R** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2101 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2101 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **2101** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2101 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | R | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2101 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | R | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2101 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | A | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | A | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **2101** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **A** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| **2102** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | |
| 2102 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| 2102 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 4 |
| **2102** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **R** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| **2102** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **R** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **4** |
| 2102 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | B | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| **2102** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **R** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| 2102 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 4 |
| 2102 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| **2102** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| 2102 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 4 |
| 2102 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | B | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 4 |
| **2102** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **B** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **4** |
| **2103** | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| 2103 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2103 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 2103 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **2103** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **R** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **2103** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **R** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 2103 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2103 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | R | E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **2103** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **R** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2103 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2103 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2103 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **2103** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 2103 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | R | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2103 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | R | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2103 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2103 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | R | E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2103** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **R** | **E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| **2104** | **Reimbursable obligations (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2101 through 2103.** | | | | | | | | | | | | | | | | | | | |
| | **Unobligated balance:** | | | | | | | | | | | | | | | | | | | |
| | **Apportioned:** | | | | | | | | | | | | | | | | | | | |
| **2201** | **Available in the current period** | | | | | | | | | | | | | | | | | | | |
| 2201 | 451000 | Apportionments | E | D/C | D/R | A/B/E | | A | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2201 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B/E | | A | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2201 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2202** | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | |
| 2202 | 451000 | Apportionments | E | D/C | D/R | A/B/E | | S | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2202 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2202 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B/E | | S | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2202 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | S | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2203** | **Anticipated** | | | | | | | | | | | | | | | | | | | |
| 2203 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | |
| **2301** | **Available in the current period** | | | | | | | | | | | | | | | | | | | |
| 2301 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | B/P/X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2301 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2302** | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | |
| 2302 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B/E | | S | | | | | B/P/X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2302 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2302 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | S | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2303** | **Anticipated** | | | | | | | | | | | | | | | | | | | |
| 2303 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| | **Unapportioned** | | | | | | | | | | | | | | | | | | | |
| **2401** | **Deferred** | | | | | | | | | | | | | | | | | | | |
| 2401 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | A/B/E | | | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2402** | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | |
| 2402 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | A/B/E | | | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2403** | **Other** | | | | | | | | | | | | | | | | | | | |
| 2403 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | A/B/E | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2403 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B/E | | | | | | | B/P | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2403 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **2490** | **Unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.** | | | | | | | | | | | | | | | | | | | |
| **2500** | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.** | | | | | | | | | | | | | | | | | | | |
| | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | |
| **2501** | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2501 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | A/B | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | A/B | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | A/B | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | A/B | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | A/B | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | A/B | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 451000 | Apportionments | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B | | A/S | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2501 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2501 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B | | | | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2501 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2501 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2501 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2501 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2501 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2501 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2501 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | |
| 2502 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D/R | E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 407000 | Anticipated Collections From Federal Sources | E | C | D/R | E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 421000 | Anticipated Reimbursements and Other Income | E | C | D/R | E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D/R | E | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 445000 | Unapportioned Authority | E | D/C | D/R | E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 445000 | Unapportioned Authority | E | D/C | D/R | E | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 451000 | Apportionments | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 461000 | Allotments - Realized Resources | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | E | | A/S | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 465000 | Allotments - Expired Authority | E | D/C | D/R | E | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2502 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2502 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2502 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2502 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2502 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 2502 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 2502 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 2502 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 2502 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2502 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | Direct unobligated balance, end of year | | | | | | | | | | | | | | | | | | | |
| 2503 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | D | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 407000 | Anticipated Collections From Federal Sources | E | C | D | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 421000 | Anticipated Reimbursements and Other Income | E | C | D | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | D | A/B/E | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 445000 | Unapportioned Authority | E | D/C | D | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 445000 | Unapportioned Authority | E | D/C | D | A/B/E | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 451000 | Apportionments | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 461000 | Allotments - Realized Resources | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D | A/B/E | | A/S | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 465000 | Allotments - Expired Authority | E | D/C | D | A/B/E | | | | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2503 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2503 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | Reimbursable unobligated balance, end of year | | | | | | | | | | | | | | | | | | | |
| 2504 | 406000 | Anticipated Collections From Non-Federal Sources | E | C | R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 407000 | Anticipated Collections From Federal Sources | E | C | R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 421000 | Anticipated Reimbursements and Other Income | E | C | R | A/B/E | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 431000 | Anticipated Recoveries of Prior-Year Obligations | E | C | R | A/B/E | | | | | F | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | R | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | R | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 445000 | Unapportioned Authority | E | D/C | R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 445000 | Unapportioned Authority | E | D/C | R | A/B/E | | | | | | | B/P | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 451000 | Apportionments | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 461000 | Allotments - Realized Resources | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | R | A/B/E | | A/S | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | R | A/B/E | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 465000 | Allotments - Expired Authority | E | D/C | R | A/B/E | | | | | | | X | E | K/N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| 2504 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 2504 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | R | A/B/E | | A/S | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | CHANGE IN OBLIGATED BALANCE | | | | | | | | | | | | | | | | | | | |
| 3000 | Unpaid obligations, brought forward, October 1 | | | | | | | | | | | | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | Adjustments to unpaid obligations, brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | |
| 3001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3001 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3010** | **Obligations incurred, unexpired accounts** | | | | | | | | | | | | | | | | | | | |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **3010** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **3010** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 3010 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3010** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3010** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 3010 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3010** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| **3011** | **Obligations incurred, expired accounts** | | | | | | | | | | | | | | | | | | | |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3020** | **Outlays (gross) (-)** | | | | | | | | | | | | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| **3020** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **3020** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **3020** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **3020** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **3030** | **Unpaid obligations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3030 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3030 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3031** | **Unpaid obligations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 3031 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3031 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3040** | **Recoveries of unpaid prior year obligations, unexpired accounts (-)** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3040 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3040 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3041** | **Recoveries of prior year unpaid obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3041 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3041 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3050** | **Unpaid obligations, end of year (gross)** | | | | | | | | | | | | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3060** | **Uncollected pymts, Fed sources, brought forward, Oct 1 (-)** | | | | | | | | | | | | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3061** | **Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3061 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3061 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3070** | **Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET | D/G/N | - | + | 1 |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET | D/G/N | + | - | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3070 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3071** | **Change in uncollected customer payments from Federal sources, expired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3071 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3080** | **Uncollected payments, Fed sources transferred to other accounts** | | | | | | | | | | | | | | | | | | | |
| 3080 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3080 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423400 | Other Federal Receivables - Transferred | E | C | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3081** | **Uncollected payments, Fed sources transferred from other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3081 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3081 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423400 | Other Federal Receivables - Transferred | E | D | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3090** | **Uncollected payments, Fed sources, end of year (-)** | | | | | | | | | | | | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | **Memorandum (Non-Add) Entries:** | | | | | | | | | | | | | | | | | | | |
| **3100** | **Obligated balance, start of year** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.** | | | | | | | | | | | | | | | | | | | |
| **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 sum of lines 3050 and 3090.** | | | | | | | | | | | | | | | | | | | |
| | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary** | | | | | | | | | | | | | | | | | | | |
| | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| **4000** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **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.** | | | | | | | | | | | | | | | | | | | |
| **4010** | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | | |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| **4011** | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | | |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | BAL | X | U | N/X | EG/ER | N | - | + | 4 |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | BAL | X | U | N/X | EG/ER | N | + | - | 4 |
| 4011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **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:** | | | | | | | | | | | | | | | | | | | |
| **4030** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4030 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4030 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4030 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4030 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4031** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4031 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER/TR | N | - | + | |
| 4031 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | N/X | EP/ER/TR | N | - | + | |
| **4032** | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | |
| ~~4032~~ | ~~427300~~ | ~~Interest Collected From Treasury~~ | ~~C/D~~ | ~~E~~ | | | | | ~~D~~ | | | | ~~X~~ | ~~U~~ | ~~N/X~~ | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ | ~~D/G~~ | ~~-~~ | ~~+~~ | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |
| **4033** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4033 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4033 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4033 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4033 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4034** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4034 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4034 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4034 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **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:** | | | | | | | | | | | | | | | | | | | |
| **4050** | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4050 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **4051** | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4051 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4051 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4051 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **4053** | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | |
| 4053 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| **4053** | **406000** | **Anticipated Collections From Non-Federal Sources** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| **4053** | **407000** | **Anticipated Collections From Federal Sources** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| 4053 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | D | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| **4053** | **421000** | **Anticipated Reimbursements and Other Income** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| **4053** | **421500** | **Anticipated Expenditure Transfers from Trust Funds** | **E** | **D/C** | | | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| **4060** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4050, 4051 and 4053.** | | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| **4080** | **Outlays, net (discretionary)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| **4100** | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | | |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4100 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| **4101** | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | | |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | | |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **4110** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **4110** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **4110** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | |
| | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| **4120** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4120 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4120 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4120 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4120 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **4121** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4121 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER/TR | N | - | + | |
| 4121 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | N/X | EP/ER/TR | N | - | + | |
| **4122** | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | |
| 4122 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G | - | + | |
| **4123** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4123 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |

**USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4123 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4123 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4123 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4124** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4124 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4124 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4124 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **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 -)** | | | | | | | | | | | | | | | | | | | |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4140 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4141** | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4141 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4141 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4141 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4143** | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | |
| 4143 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | D/C | | | S | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| **4143** | **406000** | **Anticipated Collections From Non-Federal Sources** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| **4143** | **407000** | **Anticipated Collections From Federal Sources** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |
| 4143 | 416000 | Anticipated Transfers - Current-Year Authority | E | D/C | | | S | | M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 2 |
| **4143** | **421000** | **Anticipated Reimbursements and Other Income** | **E** | **D** | **D/R** | **A/B/E** | | | **D/M** | | | | | **U** | **N/X** | **EC/EG/EM/EP/ER/ES/ET/TR** | **D/G/N** | **+** | **-** | **2** |

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4143 | 421500 | Anticipated Expenditure Transfers from Trust Funds | E | D/C | | | | | D/M | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| | | | | | | | | | | | | | | | | | | | | |
| 4150 | Additional offsets against budget authority only (total) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is calculated. Equals sum of lines 4140, 4141, and 4143. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 4180 | Budget authority, net (discretionary and mandatory) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is calculated. Equals sum of lines 4070 and 4160. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 4190 | Outlays, net (discretionary and mandatory) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is calculated. Equals sum of lines 4080 and 4170. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | UNFUNDED DEFICIENCIES | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7000 | Unfunded deficiency, start of year (-) | | | | | | | | | | | | | | | | | | | |
| 7000 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | Change in deficiency during the year: | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7010 | New deficiency (-) | | | | | | | | | | | | | | | | | | | |
| 7010 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7011 | Appropriations available expressly to liquidate deficiencies | | | | | | | | | | | | | | | | | | | |
| 7011 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7012 | Available budgetary resources used to liquidate deficiencies | | | | | | | | | | | | | | | | | | | |
| 7012 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 7020 | Unfunded deficiency, end of year (-) | | | | | | | | | | | | | | | | | | | |
| 7020 | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **All accounts:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **0900** | **Total new obligations** | | | | | | | | | | | | | | | | | | | |
| 0900 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 0900 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | - | 1 |
| 0900 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **0900** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N/X** | **EP** | **D/G** | **-** | **+** | **1** |
| **0900** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N/X** | **EP** | **D/G** | **+** | **-** | **1** |
| 0900 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 0900 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **0900** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N/X** | **EP** | **D/G** | **-** | **+** | |
| 0900 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 0900 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 0900 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **0900** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N/X** | **EP** | **D/G** | **-** | **+** | |
| 0900 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 0900 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 0900 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 0900 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **0900** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N/X** | **EP** | **D/G** | **-** | **+** | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Unobligated Balance:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | D/M | | | | X | U | N | EG | N | + | - | |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | U | N/X | EG/ES/ET | N | + | - | |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | U | N/X | ET | N | + | - | |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | U | N/X | ET | N | + | - | |
| 1000 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | U | N/X | ET | N | + | - | |
| 1000 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | U | N/X | EG/EP/ER/ES/ET | D/G/N | + | - | |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL/NEW | X | U | N | ET | N | + | - | |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D/C | | | | | D/M | | F | | X | U | N | EP/ES/ET | N | + | - | |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | U | N/X | EG/ES/ET | N | + | - | |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | D/C | | | | | D/M | | | | X | U | N/X | EP/ES/ET | N | + | - | |
| 1000 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D/P | | D/M | | | | X | U | N | EG/EP/ER/ES/ET | N | + | - | |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D/M | | | | X | U | N | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C/P | | D/M | | | | X | U | N/X | EG | N | + | - | |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N | EG/ER | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1001** | **Discretionary unobligated balance brought forward, Oct 1** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1010** | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1010 | 417600 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1010 | 419000 | Transfers - Prior-Year Balances | E | C | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1011 | 417600 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1011 | 419000 | Transfers - Prior-Year Balances | E | D | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1012** | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | | |
| 1012 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | **D** | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1012 | 419200 | Balance Transfers - Unexpired to Expired | E | **C** | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1012 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1013** | **Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL | X | U | N | ET | N | + | + | 1 |
| 1013 | 415300 | Transfers of Contract Authority - Nonallocation | B | D/C | | | | | | | F | BAL | X | U | N | ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1020** | **Adjustment of unobligated balance brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D/M | | | | B/P | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | ES/ET | N | + | - | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | ES/ET | N | + | - | |
| 1020 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | B/P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 411900 | Other Appropriations Realized | E | D/C | | | D/E/F/P | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P/S | | D/M | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | D/M | | | | B/P | U | N | EG | N | + | - | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P/S | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D/M | | | | B/P | U | N/X | ES/ET | N | + | - | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | B/P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B/P | | D/M | | | | B/P | U | N/X | ET | N | + | - | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D/M | | | | B/P | U | N/X | ET | N | + | - | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B/P | | D/M | | | | B/P | U | N/X | EG/ES/ET | N | + | - | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B/P | | D/M | | | | B/P | U | N/X | EG/ES/ET | N | + | - | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D/M | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | P | U | N | ER | N | + | - | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D/M | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413500 | Contract Authority Liquidated | E | D/C | | | P/S | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D/M | | | | P | U | N/X | ET | N | + | - | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | E | D/C | | | | | M | | F | | B/P | U | N/X | ET | N | + | - | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P/S | | D/M | F/P/T | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D/M | F/P/T | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P/S | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | E | D/C | | | | | | | F | BAL/NEW | B/P | U | N | ET | N | + | - | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | B/P | U | N | ET | N | + | - | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U | N | EP/ES/ET | N | + | - | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D/C | | | | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D/C | | | | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417000 | Transfers - Current-Year Authority | E | D/C | | | P/S | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D/C | | | | | D/M | | | | B/P | U | N/X | EG/ES/ET | N | + | - | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | D/C | | | | | D/M | | | | B/P | U | N/X | EP/ES/ET | N | + | - | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D/C | | | P/S | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419000 | Transfers - Prior-Year Balances | E | D/C | | | | | | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D/C | | | P/S | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D/M | | E/F/N | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D/M | | E/F/N | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D/M | | E/F/N | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426400 | Actual Collections of Rent | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D | | | | B/P | U | N/X | ES/ET | N | + | - | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | B/P | U | N/X | ES/ET | N | + | - | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | P | U | N/X | ES/ET | N | + | - | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D/P/S | | D/M | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D/P/S | | D/M | | | | P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D/P/S | | D/M | | | | P | U | N | EG/EP/ER/ES/ET | N | + | - | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | D/P | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D/M | | | | B/P | U | N/X | EG/EP/ER | N | + | - | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B/C/D/P/R/S | | D/M | F/P/T | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/C/D/P/R/S | | D/M | F/P/T | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D/M | | | | B/P | U | N | ES/ET | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C/P | | D/M | | | | B/P | U | N/X | EG/ES/ET | N | + | - | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | B/P | U | N | EG/EP/ER | N | + | - | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | B/P | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | B/P | U | N/X | EG/ER | N | + | - | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D/M | | E/F/N | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | B/P | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | |
| 1021 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1022** | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1022 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1023** | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1023 | 414700 | Actual Repayments of Debt, Prior-Year Balances | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1024** | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1024 | 414400 | Borrowing Authority Withdrawn | E | D/C | | | | | | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1025** | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1025 | 413400 | Contract Authority Withdrawn | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1026** | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | | |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | + | 1 |
| 1026 | 429500 | Adjustments to the Exchange Stabilization Fund | B | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 1026 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| **1029** | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1029 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | U | N/X | EG/EM/ER/ES/ET/TR | N | + | - | |
| 1029 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1029 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1029 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1029 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | + | - | |
| **1031** | **Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1031 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | | | | | X | U | N/X | ES/ET | N | + | - | |
| 1031 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | | | | | | | X | U | N/X | ES/ET | N | + | - | |
| **1050** | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1000 through 1031 excluding line 1001.** | | | | | | | | | | | | | | | | | | | |
| | **Budget Authority:** | | | | | | | | | | | | | | | | | | | |
| | **Appropriations:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1100** | **Appropriation** | | | | | | | | | | | | | | | | | | | |
| 1100 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1100 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1100 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1100 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | N/X | **EC/EG/EM/EP/ER/ES** | N | + | - | |
| 1100 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1100 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| **1101** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1101 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | D | | | | X | U | N/X | EG/ES/ET | N | + | - | |
| 1101 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | D | | | | X | U | N/X | ET | N | + | + | 1 |
| 1101 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | D | | | | X | U | N/X | ET | N | - | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | D | | | | X | U | N/X | ET | N | + | + | 1 |
| 1101 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D | | | | X | U | N/X | ET | N | - | + | 1 |
| 1101 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | D | | | | X | U | N/X | EG/ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | D | | | | X | U | N/X | EG | N | + | - | |
| 1101 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | D | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1101 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | D | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1101 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1103** | **Advance funding** | | | | | | | | | | | | | | | | | | | |
| 1103 | 411900 | Other Appropriations Realized | E | D/C | | | P | | D | | | | X | U | N/X | **EC/EG/EM/EP/ER/ES** | N | + | - | |
| **1105** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1105 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1120** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | + | 1 |
| 1120 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1120 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | D | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1120 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | D | | | | X | U | N/X | ES/ET | N | - | + | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1120 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | D | | F | | X | U | N/X | ES/ET | N | + | - | |
| 1120 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1120 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1121** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | + | + | 1 |
| 1121 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | D | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1121 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1121 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U | N/X | ES/ET | N | - | + | 1 |
| 1121 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U | N/X | ES/ET | N | + | - | |
| 1121 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1121 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1130** | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1130 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1131** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1131 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | D | | D | | | | X | U | N/X | EG | N | + | - | |
| 1131 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/D/P/R/S | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1132** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1132 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1132 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1133 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1133 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1134** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | |
| 1134 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | D | | | | X | U | N/X | **EG/ES/ET** | N | + | + | 1 |
| 1134 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | D | | | | X | U | N/X | **EG/ES/ET** | N | - | + | 1 |
| **1135** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1135 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1136** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | |
| 1136 | | | | | | | | | | | | | | | | | | | | |
| | **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 (-)** | | | | | | | | | | | | | | | | | | | |
| 1137 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | D | | | | X | U | N/X | ET | N | + | + | 1 |
| 1137 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D | | | | X | U | N/X | ET | N | - | + | 1 |
| 1137 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | D/C | | | | | | | | | X | U | N | ET | N | + | - | |
| **1138** | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | |
| 1138 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1139** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1139 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1160** | **Appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1100 through 1139** | | | | | | | | | | | | | | | | | | | |
| | **Advance Appropriations:** | | | | | | | | | | | | | | | | | | | |
| **1170** | **Advance appropriations** | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1170 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1170 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1170 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | D | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1170 | 411900 | Other Appropriations Realized | E | D/C | | | D | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | EG | N | + | + | 1 |
| 1170 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | EG | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1171** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1171 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1171 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | D | | | | X | U | N/X | ES/ET | N | + | - | |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | D | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1171 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | D | | | | X | U | N | ES/ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1173** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1173 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1174** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1174 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1180** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1170 through 1174.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1200** | **Appropriation** | | | | | | | | | | | | | | | | | | | |
| 1200 | 411100 | Debt Liquidation Appropriations | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1200 | 411200 | Liquidation of Deficiency - Appropriations | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1200 | 411500 | Loan Subsidy Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411600 | Debt Forgiveness Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | P | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411800 | Reestimated Loan Subsidy Appropriation | E | D/C | | | | | | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 411900 | Other Appropriations Realized | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | D/C | | | | | D/M | | | | X | U | N | EG | N | + | + | 1 |
| 1200 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | D/C | | | | | D/M | | | | X | U | N | EG | N | - | + | 1 |
| 1200 | 412500 | Loan Modification Adjustment Transfer Appropriation | E | D/C | | | | | D/M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U | N/X | EG | N | + | + | 1 |
| 1200 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U | N/X | EG | N | - | + | 1 |
| 1200 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U | N/X | EG | N | + | - | |
| 1200 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U | N/X | EG | N | + | - | |
| 1200 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1200 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | N/X | EG | D/G/N | + | - | |
| 1200 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1200 | 439100 | Adjustments to Indefinite Appropriations | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1201** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1201 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | P | | M | | | | X | U | N/X | ET | N | + | - | |
| 1201 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | D/C | | | | | M | | | | X | U | N/X | ET | N | + | - | |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | P | | M | | | | X | U | N/X | ET | N | + | + | 1 |
| 1201 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | P | | M | | | | X | U | N/X | ET | N | - | + | 1 |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | D/C | | | | | M | | | | X | U | N/X | ET | N | + | + | 1 |
| 1201 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | M | | | | X | U | N/X | ET | N | - | + | 1 |
| 1201 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | P | | M | | | | X | U | N/X | ET | N | + | - | |
| 1201 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1201 | 413800 | Appropriation To Liquidate Contract Authority | E | D/C | | | | | M | | | | X | U | N/X | ES/ET | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | P | | M | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1201 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | P | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | D/C | | | | | M | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1201 | 439400 | Receipts Unavailable for Obligation Upon Collection | B | D/C | | | | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1203 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | D/C | | | P | | | | | | X | U | N/X | ES/ET | D/G/N | + | - | 2 |
| **1204** | **Reappropriation** | | | | | | | | | | | | | | | | | | | |
| 1204 | 415000 | Reappropriations - Transfers-In | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1220** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | + | 1 |
| 1220 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1220 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417000 | Transfers - Current-Year Authority | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1220 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | N/X | ES/ET | N | - | + | 1 |
| 1220 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U | N/X | ES/ET | N | + | - | |
| 1220 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1220 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1221** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | + | + | 1 |
| 1221 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | M | | F | | X | U | N | EP/ES/ET | N | - | + | 1 |
| 1221 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417000 | Transfers - Current-Year Authority | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | M | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1221 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | M | | | | X | U | N/X | ES/ET | N | - | + | 1 |
| 1221 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | M | | F | | X | U | N/X | ES/ET | N | + | - | |
| 1221 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1221 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | P | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1230** | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1230 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | P/R | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | B/D/P/R/S | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | N/X | EG | N | + | + | 1 |
| 1230 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | N/X | EG | N | - | + | 1 |
| **1232** | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1232 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1232 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1235** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | |
| 1235 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | D/P/R | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | + | + | 1 |
| 1235 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | P | | M | | | | X | U | N/X | ES/ET | N | - | + | 1 |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1236** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1236 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | D/G/N | + | - | |
| **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 (-)** | | | | | | | | | | | | | | | | | | | |
| 1238 | 413500 | Contract Authority Liquidated | E | D/C | | | P | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | D/C | | | | | M | | | | X | U | N/X | ET | N | + | + | 1 |
| 1238 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | M | | | | X | U | N/X | ET | N | - | + | 1 |
| **1239** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1239 | 414000 | Substitution of Borrowing Authority | E | D/C | | | P | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1260** | **Appropriations (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1200 through 1239.** | | | | | | | | | | | | | | | | | | | |
| | **Advance appropriations:** | | | | | | | | | | | | | | | | | | | |
| **1270** | **Advance appropriations** | | | | | | | | | | | | | | | | | | | |
| 1270 | 411100 | Debt Liquidation Appropriations | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | D/G/N | + | - | |
| 1270 | 411500 | Loan Subsidy Appropriation | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1270 | 411700 | Loan Administrative Expense Appropriation | E | D/C | | | D | | M | | | | X | U | N/X | EG/EP/ER | N | + | - | |
| 1270 | 411900 | Other Appropriations Realized | E | D/C | | | D | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1271** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | |
| 1271 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1271 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | E | D/C | | | D | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | D | | M | | | | X | U | N | ES/ET | N | + | + | 1 |
| 1271 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | D | | M | | | | X | U | N | ES/ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1272** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1272 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | D | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1273** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1273 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | D | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1280** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1270 through 1273.** | | | | | | | | | | | | | | | | | | | |
| | **Borrowing Authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1300** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1300 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1300 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | D | P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1320** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1320 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **This line is calculated. Equals sum of lines 1300 through 1320 (P&F).** | | | | | | | | | | | | | | | | | | | |
| **1340** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1400** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | + | + | |
| 1400 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | - | + | |
| 1400 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1400 | 414100 | Current-Year Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1400 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | D/C | | | | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1420** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1420 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | B | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1421** | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1421 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | D/C | | | B | | M | | | | X | U | N/X | ES/ET | N | + | - | |
| 1421 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | E | D/C | | | | | | | | | X | U | N/X | EG/EP/ER/ES/ET/TR | D/G | + | - | |
| 1421 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | B | | M | | | | X | U | N/X | EP | N | + | - | |
| | **Anticipated borrowing authority:** | | | | | | | | | | | | | | | | | | | |
| **1440** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 1400 through 1420.** | | | | | | | | | | | | | | | | | | | |
| | **Contract authority:** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| **1500** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1500 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1500 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure Transfers:** | | | | | | | | | | | | | | | | | | | |
| **1510** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | D | | F | | X | U | N/X | ET | N | + | + | 1 |
| 1510 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | D | | F | | X | U | N/X | ET | N | - | + | 1 |
| **1511** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | D | | F | | X | U | N/X | ET | N | + | + | 1 |
| 1511 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | D | | F | | X | U | N/X | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1520** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1520 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1520 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1522** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1522 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | D | | | | X | U | N/X | **EG/ES/ET** | N | + | + | 1 |
| 1522 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | D | | | | X | U | N/X | **EG/ES/ET** | N | - | + | 1 |
| **1540** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1500 through 1522.** | | | | | | | | | | | | | | | | | | | |
| | **Mandatory:** | | | | | | | | | | | | | | | | | | | |
| **1600** | **Contract authority** | | | | | | | | | | | | | | | | | | | |
| 1600 | 413100 | Current-Year Contract Authority Realized | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1600 | 413300 | Decreases to Indefinite Contract Authority | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | E | C | | | | | M | | F | | X | U | N/X | ET | N | + | + | 1 |
| 1610 | 413700 | Transfers of Contract Authority - Allocation | B | C | | | | | M | | F | | X | U | N/X | ET | N | - | + | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | E | C | | | | | | | F | NEW | X | U | N | ET | N | + | + | 1 |
| 1610 | 415300 | Transfers of Contract Authority - Nonallocation | B | C | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | E | D | | | | | M | | F | | X | U | N/X | ET | N | + | + | 1 |
| 1611 | 413700 | Transfers of Contract Authority - Allocation | B | D | | | | | M | | F | | X | U | N/X | ET | N | - | + | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | E | D | | | | | | | F | NEW | X | U | N | ET | N | + | + | 1 |
| 1611 | 415300 | Transfers of Contract Authority - Nonallocation | B | D | | | | | | | F | NEW | X | U | N | ET | N | - | + | 1 |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| **1620** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1620 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | C | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1620 | 439300 | Permanent Reduction - Prior-Year Balances | E | D/C | | | C | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1622** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |
| 1622 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | C | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | D/C | | | C | | M | | | | X | U | N/X | **EG/ES/ET** | N | + | + | 1 |
| 1622 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | B | D/C | | | C | | M | | | | X | U | N/X | **EG/ES/ET** | N | - | + | 1 |
| **1640** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1600 through 1622.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1700** | **Collected** | | | | | | | | | | | | | | | | | | | |
| 1700 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1700 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1700 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1700 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1700 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1701** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1701 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1701 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| **1702** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1702 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET | N | + | + | 1 |
| 1702 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D | | | | X | U | N | EG/EP/ER/ET | N | - | + | 1 |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1710** | | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 1710 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1710 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1711** | | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | |
| 1711 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | D | | | | X | U | N/X | EG | N | + | + | 1 |
| 1711 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | D | | | | X | U | N/X | EG | N | - | + | 1 |
| 1711 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | D | | F | | X | U | N/X | EG | N | + | - | |
| 1711 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1711 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | D | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | |
| **1720** | | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | |
| 1720 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| ~~1721~~ | | ~~**Spending authority from offsetting collections applied to deficiency by law (-)**~~ | | | | | | | | | | | | | | | | | | |
| ~~1721~~ | | | | | | | | | | | | | | | | | | | | |
| **1722** | | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1722 | 439200 | Permanent Reduction - New Budget Authority | E | D/C | | | S | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1723** | | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | |
| 1723 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1723 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1725** | | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | |
| 1725 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D | | | | X | U | N/X | EG/EP/ER | N | + | + | 1 |
| 1725 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D | | | | X | U | N/X | EG/EP/ER | N | - | + | 1 |
| **1726** | | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | |
| 1726 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1727** | | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | |
| 1727 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| **1728** | | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | |
| 1728 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | D | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **1750** | | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 1700 through 1728.** | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | |
| **1800** | | **Collected** | | | | | | | | | | | | | | | | | | |
| 1800 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1800 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1800 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1800 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1800 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 1800 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1801** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 1801 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | + | 1 |
| 1801 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1802** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | |
| 1802 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET | N | + | + | 1 |
| 1802 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | M | | | | X | U | N | EG/EP/ER/ET | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1810** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 1810 | 417000 | Transfers - Current-Year Authority | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | M | | | | X | U | N/X | EP | N | + | + | 1 |
| 1810 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | M | | | | X | U | N/X | EP | N | - | + | 1 |
| 1810 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | M | | F | | X | U | N/X | EP | N | + | - | |
| 1810 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1810 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1811** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 1811 | 417000 | Transfers - Current-Year Authority | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1811 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | S | | M | | F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Adjustments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1820** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | |
| 1820 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| ~~1821~~ | ~~**Spending authority from offsetting collections applied to deficiency by law (-)**~~ | | | | | | | | | | | | | | | | | | | |
| ~~1821~~ | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1823** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | |
| 1823 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1823 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1824** | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1824 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 2 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | M | | | | X | U | N/X | EG/EP/ER | N | + | + | 1 |
| 1824 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | M | | | | X | U | N/X | EG/EP/ER | N | - | + | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **1825** | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | |
| 1825 | 414600 | Actual Repayments of Debt, Current-Year Authority | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1826** | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1826 | 413200 | Substitution of Contract Authority | E | D/C | | | S | | | | | | X | U | N | ER | N | + | - | |
| 1826 | 413500 | Contract Authority Liquidated | E | D/C | | | S | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1827** | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | |
| 1827 | 414000 | Substitution of Borrowing Authority | E | D/C | | | S | | M | F/P/T | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1850** | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1800 through 1827.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **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 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].** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **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.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1930** | **Total budgetary resources available** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1940** | **Unobligated balance expiring (-)** | | | | | | | | | | | | | | | | | | | |
| 1940 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | A/B/E | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | A/B/E | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 451000 | Apportionments | E | D/C | D/R | A/B/E | | A/S | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B/E | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | B/P/X | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 1940 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1941** | **Unexpired unobligated balance carried forward, end of year** | | | | | | | | | | | | | | | | | | | |
| 1941 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | A/B/E | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | A/B/E | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 451000 | Apportionments | E | D/C | D/R | A/B/E | | A/S | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B/E | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | B/P/X | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 1941 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | A | | | | | | U | N | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| | **SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **1950** | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | | |
| 1950 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | - | + | |
| 1950 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | - | + | |
| 1950 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | - | + | |
| 1950 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | U | N/X | ES/ET | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **1951** | **Unobligated balance expiring (special and trust funds)** | | | | | | | | | | | | | | | | | | | |
| 1951 | 442000 | Unapportioned Authority - Pending Rescission | E | D/C | D/R | A/B/E | | | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 443000 | Unapportioned Authority - OMB Deferral | E | D/C | D/R | A/B/E | | | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 445000 | Unapportioned Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U | X | ES/ET | N | + | - | |
| 1951 | 451000 | Apportionments | E | D/C | D/R | A/B/E | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 461000 | Allotments - Realized Resources | E | D/C | D/R | A/B/E | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 462000 | Unobligated Funds Exempt From Apportionment | E | D/C | D/R | A/B/E | | A/S | | | | | B/P/X | U | X | ES/ET | N | + | - | |
| 1951 | 463000 | Funds Not Available for Commitment/Obligation | E | D/C | D/R | A/B/E | | | | | | | | U | X | ES/ET | N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1951 | 470000 | Commitments - Programs Subject to Apportionment | E | D/C | D/R | A/B/E | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| 1951 | 472000 | Commitments - Programs Exempt From Apportionment | E | D/C | D/R | A/B/E | | A/S | | | | | | U | X | ES/ET | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1952** | | **Expired unobligated balance carried forward, start of year (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1952 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | D/C | | | B/P | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | D/C | | | | | D/M | | | | X | E | K/N | ET | N | + | - | |
| 1952 | 413700 | Transfers of Contract Authority - Allocation | B | D/C | | | | | D/M | | F | | X | E | K/N | ET | N | + | - | |
| 1952 | 413900 | Contract Authority Carried Forward | B | D/C | | | | | | | | | | E | K/N | ET | N | + | - | |
| 1952 | 414900 | Borrowing Authority Carried Forward | B | D/C | | | | | | F/P/T | | | | E | K/N | ES/ET | D/G/N | + | - | |
| 1952 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D/C | | | | | D/M | | F | | X | E | N | ES/ET | N | + | - | |
| 1952 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 417200 | Nonallocation Transfers of Invested Balances - Payable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 420100 | Total Actual Resources - Collected | B | D/C | | | | | | | | | | E | K/N | ES/ET | N | + | - | |
| 1952 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D/M | | E/F/N | | X | E | N | ES/ET | N | + | - | |
| 1952 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N | ES/ET | N | + | - | |
| 1952 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N | ES/ET | N | + | - | |
| 1952 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N | ES/ET | N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **1953** | | **Expired unobligated balance carried forward, end of year (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1953 | 465000 | Allotments - Expired Authority | E | D/C | D/R | A/B/E | | | | | | | B/P/X | E | K/N | ES/ET | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **1954** | | **Unobligated balance canceling (special and trust funds)** | | | | | | | | | | | | | | | | | | |
| 1954 | 435000 | Canceled Authority | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| 1954 | 435500 | Cancellation of Appropriation From Unavailable Receipts | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| 1954 | 435600 | Cancellation of Appropriation From Invested Balances | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| 1954 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | D/C | | | | | D/M | | | | X | E | K | ES/ET | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **CHANGE IN OBLIGATED BALANCE** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | **Unpaid obligations:** | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **3000** | | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | | | | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3001** | | **Adjustments to unpaid obligations, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3001 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3001 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3010** | | **Obligations incurred, unexpired accounts** | | | | | | | | | | | | | | | | | | |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3010 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | - | 1 |
| 3010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| **3010** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| **3010** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | |
| 3010 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| **3010** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3010 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3010** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 3010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 3010 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3010 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **3010** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| | | | | | | | | | | | | | | | | | | | | |
| **3011** | **Obligations incurred, expired accounts** | | | | | | | | | | | | | | | | | | | |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| 3011 | 480100 | Undelivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| 3011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| 3011 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| 3011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| 3011 | 490100 | Delivered Orders - Obligations, Unpaid | B | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| 3011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| 3011 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| 3011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3020** | **Outlays (gross) (-)** | | | | | | | | | | | | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| **3020** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **3020** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | |
| **3020** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | |
| **3020** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **D/M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | + | + | 1 |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D/M | | | BAL/NEW | X | U | N/X | EG/ER | N | - | + | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D/M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **3030** | **Unpaid obligations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3030 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3030 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3031** | **Unpaid obligations transferred from other accounts** | | | | | | | | | | | | | | | | | | | |
| 3031 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3031 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3040** | **Recoveries of unpaid prior year obligations, unexpired accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3040 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3040 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Order - Obligations, Recoveries | E | D/C | | | | | | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3041** | **Recoveries of unpaid prior year obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | | |
| 3041 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3041 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Order - Obligations, Recoveries | E | D/C | | | | | | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **3050** | **Unpaid obligations, end of year** | | | | | | | | | | | | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Order - Obligations, Recoveries | E | D/C | | | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | D/C | D/R | A/B/E | | | | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Uncollected payments:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **3060** | **Uncollected pymts, Fed sources, brought forward, Oct 1 (-)** | | | | | | | | | | | | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3060 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3061** | | **Adjustments to uncollected pymts, Federal sources, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3061 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3061 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3061 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3070** | | **Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3070 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 3070 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3071** | | **Change in uncollected pymts, Fed sources, expired accounts (+ or -)** | | | | | | | | | | | | | | | | | | |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D/M | | E/F | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 3071 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 3071 | 428700 | Other Federal Receivables | B | D/C | | | | | D/M | | | | X | E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| **3080** | | **Uncollected pymts, Fed sources transferred to other accounts** | | | | | | | | | | | | | | | | | | |
| 3080 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3080 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | C | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3080 | 423400 | Other Federal Receivables - Transferred | E | C | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3081** | | **Uncollected pymts, Fed sources transferred from other accounts (-)** | | | | | | | | | | | | | | | | | | |
| 3081 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3081 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3081 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D | | | | | D/M | | E/F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3081 | 423400 | Other Federal Receivables - Transferred | E | D | | | | | D/M | | F | | X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **3090** | **Uncollected pymts, Fed sources, end of year (-)** | | | | | | | | | | | | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | D/C | | | | | | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 423400 | Other Federal Receivables - Transferred | E | D/C | | | | | D/M | | F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D/M | | E/F | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 3090 | 428700 | Other Federal Receivables | E | D/C | | | | | D/M | | | | B/P/X | U/E | K/N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | **Memorandum (Non-Add) Entries:** | | | | | | | | | | | | | | | | | | | |
| **3100** | **Obligated balance, start of year** | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.** | | | | | | | | | | | | | | | | | | |
| **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 sum of lines 3050 and 3090.** | | | | | | | | | | | | | | | | | | |
| | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | | |
| | **Discretionary:** | | | | | | | | | | | | | | | | | | | |
| | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| **4000** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | |
| | | **This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728].** | | | | | | | | | | | | | | | | | | |
| **4010** | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | | |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4010 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4010 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 4010 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| **4011** | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | | |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4011 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4011 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4011 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | D | | | BAL | X | U | N/X | EG/ER | N | - | + | 4 |
| 4011 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | D | | | BAL | X | U | N/X | EG/ER | N | + | - | 4 |
| 4011 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | D | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| **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:** | | | | | | | | | | | | | | | | | | | |
| **4030** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4030 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4030 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4030 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4030 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4030 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4030 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4031** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4031 | 427300 | Interest Collected From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EG/EP/ER/TR | N | - | + | |
| 4031 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | D | | | | X | U | N/X | EP/ER/TR | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4032** | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | |
| ~~4032~~ | ~~427300~~ | ~~Interest Collected From Treasury~~ | ~~C/D~~ | ~~E~~ | | | | | ~~D~~ | | | | ~~X~~ | ~~U~~ | ~~N/X~~ | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ | ~~D/G~~ | ~~-~~ | ~~+~~ | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4033** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4033 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4033 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4033 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4033 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4033 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4034** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4034 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4034 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4034 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **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:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4050** | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | D | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4050 | 428700 | Other Federal Receivables | E | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4050 | 428700 | Other Federal Receivables | B | D/C | | | | | D | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4052** | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | |
| 4052 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 4052 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4052 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4052 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4052 | 426400 | Actual Collections of Rent | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4052 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | D | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| | | | | | | | | | | | | | | | | | | | | |
| **4060** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4050 and 4052.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **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 and 4052.** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **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:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4090** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827].** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4100** | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | | |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | - | 1 |
| 4100 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4100 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | NEW | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 4100 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4101** | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | | |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | 1 |
| 4101 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | 1 |
| 4101 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4101 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4110** | **Outlays, gross (total)** | | | | | | | | | | | | | | | | | | | |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | 1 |
| 4110 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | B | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | + | - | 1 |
| **4110** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | **1** |
| **4110** | **480200** | **Undelivered Orders - Obligations, Prepaid/Advanced** | **B** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **+** | **-** | **1** |
| 4110 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **4110** | **488200** | **Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 4110 | 490200 | Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL/NEW | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **4110** | **490200** | **Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | E | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | - | - | 1 |
| 4110 | 490800 | Authority Outlayed Not Yet Disbursed | B | D/C | D/R | A/E | | | M | | | NEW | X | U | N/X | EG/ER | N | + | - | 1 |
| 4110 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | D/C | D/R | A/B/E | | | M | | | BAL | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | **N** | - | + | |
| **4110** | **498200** | **Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid** | **E** | **D/C** | **D/R** | **A/B/E** | | | **M** | | | | **X** | **U** | **N** | **EP** | **D/G** | **-** | **+** | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| **4120** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4120 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4120 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4120 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |

**USSGL Crosswalk - Budget Program and Financing (P&F) Schedule**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4120 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4120 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | F | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4121** | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | |
| 4121 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EG/EP/ER/TR | N | - | + | |
| 4121 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | E | D/C | | | | | M | | | | X | U | N/X | EP/ER/TR | N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4122** | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | |
| 4122 | 427300 | Interest Collected From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4123** | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | |
| 4123 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4123 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | 1 |
| 4123 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4123 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4123 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/N | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **4124** | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | |
| 4124 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | - | + | |
| 4124 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| 4124 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | U/E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | |
| | | | | | | | | | | | | | | | | | | | | |
| **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 -)** | | | | | | | | | | | | | | | | | | | |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | E | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 422100 | Unfilled Customer Orders Without Advance | B | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 422500 | Expenditure Transfers from Trust Funds - Receivable | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | E | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 425100 | Reimbursements and Other Income Earned - Receivable | B | D/C | | | | | M | | E/F | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 428300 | Interest Receivable From Treasury | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 428500 | Receivable From the Liquidating Fund | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 428600 | Receivable From the Financing Fund | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| 4140 | 428700 | Other Federal Receivables | E | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | - | 1 |
| 4140 | 428700 | Other Federal Receivables | B | D/C | | | | | M | | | | X | U | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | 1 |
| | | | | | | | | | | | | | | | | | | | | |
| **4142** | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | |
| 4142 | 421200 | Liquidation of Deficiency - Offsetting Collections | E | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | N | + | - | |
| 4142 | 422200 | Unfilled Customer Orders With Advance | E | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | **1** |
| 4142 | 422200 | Unfilled Customer Orders With Advance | B | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | - | + | **1** |
| 4142 | 425200 | Reimbursements and Other Income Earned - Collected | E | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 425500 | Expenditure Transfers from Trust Funds - Collected | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426000 | Actual Collections of "governmental-type" Fees | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4142 | 426100 | Actual Collections of Business-Type Fees | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426200 | Actual Collections of Loan Principal | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426300 | Actual Collections of Loan Interest | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426400 | Actual Collections of Rent | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426500 | Actual Collections From Sale of Foreclosed Property | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427100 | Actual Program Fund Subsidy Collected | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427500 | Actual Collections From Liquidating Fund | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427600 | Actual Collections From Financing Fund | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 427700 | Other Actual Collections - Federal | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| 4142 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | D/C | | | | | M | | E/F/N | | X | E | N/X | EC/EG/EM/EP/ER/ES/ET/TR | D/G/N | + | - | |
| **4150** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | |
| | **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 and 4142.** | | | | | | | | | | | | | | | | | | | |
| **4160** | **Budget authority, net (mandatory)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4140 and 4142.** | | | | | | | | | | | | | | | | | | | |
| **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)** | | | | | | | | | | | | | | | | | | | |
| **4180** | **Budget authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4080 and 4170.** | | | | | | | | | | | | | | | | | | | |
| **4190** | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | |
| | **MEMORANDUM (NON-ADD) ENTRIES** | | | | | | | | | | | | | | | | | | | |
| **5000** | **Total investments, start of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | |
| 5000 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau o the Public Debt | B | D/C | | | | | | | F/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5000 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | D/C | | | | | | | F | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5000 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | B | D/C | | | | | | | F | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| **5001** | **Total investments, end of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | |
| 5001 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau o the Public Debt | E | D/C | | | | | | | F/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5001 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | D/C | | | | | | | F | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5001 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | D/C | | | | | | | F | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| | **Investments in non-Federal securities:** | | | | | | | | | | | | | | | | | | | |
| **5010** | **Total investments, start of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | |
| 5010 | 161800 | Market Adjustment - Investments | B | D/C | | | | | | | E/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5010 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | D/C | | | | | | | E/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| **5011** | **Total investments, end of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | |
| 5011 | 161800 | Market Adjustment - Investments | E | D/C | | | | | | | E/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| 5011 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | D/C | | | | | | | E/N | | | U | N/X | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | **N** | + | - | |
| | **Contract authority:** | | | | | | | | | | | | | | | | | | | |
| | **This line is calculated. Equals sum of lines 4070 and 4160.** | | | | | | | | | | | | | | | | | | | |
| **5050** | **Unobligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |
| **5051** | **Unobligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | |
| | **This line is not required to be supported by the USSGL.** | | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5052 | | Obligated balance, start of year: Contract authority | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 5053 | | Obligated balance, end of year: Contract authority | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 5054 | | Fund balance in excess of liquidating requirements, start of year: Contract authority | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 5055 | | Fund balance in excess of liquidating requirements, end of year: Contract authority | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 5061 | | Limitation on obligations (Transportation trust funds) | | | | | | | | | | | | | | | | | | |
| | | Unavailable offsetting collections: | | | | | | | | | | | | | | | | | | |
| | | Repayable advances: | | | | | | | | | | | | | | | | | | |
| 5080 | | Outstanding debt, SOY: Repayable advances (-) | | | | | | | | | | | | | | | | | | |
| 5080 | 251000 | Principal Payable to the Bureau of the Public Debt | B | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5080 | 259000 | Other Debt | B | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5081 | | Outstanding debt, EOY: Repayable advances (-) | | | | | | | | | | | | | | | | | | |
| 5081 | 251000 | Principal Payable to the Bureau of the Public Debt | E | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5081 | 259000 | Other Debt | E | D/C | | | | | | | F | | | U | N | ES/ET | N | - | + | |
| 5082 | | Borrowing: Repayable advances | | | | | | | | | | | | | | | | | | |
| 5082 | 414500 | Borrowing Authority Converted to Cash | E | D/C | | | | | | T | | | X | U | X | ES/ET | N | - | + | |
| 5090 | | Unavailable balance, start of year: Offsetting collections | | | | | | | | | | | | | | | | | | |
| 5090 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | B | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER | N | - | + | |
| 5090 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | B | D/C | | | S | | D/M | | | | X | U | N/X | EG/EP/ER | N | - | + | |
| 5091 | | Unavailable balance, end of year: Offsetting collections | | | | | | | | | | | | | | | | | | |
| 5091 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | D/C | | | | | D/M | | | | X | U | N/X | EG/EP/ER | N | - | + | |
| 5091 | 438200 | Temporary Reduction - New Budget Authority | E | D/C | | | S | | D/M | | | | X | U | N/X | EG/EP/ER | N | - | + | |
| 5091 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/C | | | S | | D/M | | | | X | U | N/X | EG/EP/ER | N | - | + | |
| 5091 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | E | D/C | | | S | | D/M | | | | X | U | N | EG/EP/ER | N | - | + | |
| 5091 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D/M | | | | X | U | N/X | EG/EP/ER | N | - | + | |
| | | Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824. | | | | | | | | | | | | | | | | | | |
| | | Discretionary mandated transfers: | | | | | | | | | | | | | | | | | | |
| 5100 | | Transferred to other accounts (-) | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 5101 | | Transferred from other accounts (+) | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| | | UNFUNDED DEFICIENCIES | | | | | | | | | | | | | | | | | | |
| 7000 | | Unfunded deficiency, start of year (-) | | | | | | | | | | | | | | | | | | |
| | | Change in deficiency during the year: | | | | | | | | | | | | | | | | | | |
| 7010 | | New deficiency (-) | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | |
| 7012 | | Available budgetary resources used to liquidate deficiencies | | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Auth Type Code | Avail Time | BEA Cat | Borrow Source | Fed/NonFed | Year of BA | PY Adj | TAS Status | Trans. Code | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | |
| | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

## SUPPLEMENT



**Footnotes and Additional Information**

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.

Part 1 Fiscal Year 2012
SUPPLEMENT Section V

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 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 | 921 | 1205 | Foreign Currency Denominated Equivalent Assets | E | | | | B/X | 2 |
| 6 | 921 | 1209 | Uninvested Foreign Currency | E | | | | B/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | | |
| 6 | 931 | 1342 | Interest Receivable - Investments | E | | | | | 4, 5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | 2 |
| | | | | | | | | | |
| | **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 | | | | B/X | 2 |
| 6 | 973 | 1671 | Discount on Foreign Investments | E | | | | B/X | 2 |
| 6 | 973 | 1672 | Premium on Foreign Investments | E | | | | B/X | 2 |
| 6 | 973 | 1679 | Foreign Exchange Rate Revalue Adjustments - Investments | E | | | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 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 | | F/T | | B/X | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | 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 | 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 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 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 | | | | | | | | |
| 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 | | F/T | | B/X | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/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 |
| | | | | | | | | | |
| | 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 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2012 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 |
| | | | | | | | | | |
| 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 |
| | | | | | | | | | |
| 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 | 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 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 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 |
| | | | | | | | | | |
| 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 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 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 | | 4137 | Transfers of Contract Authority - Allocation | E | | | | B/P/X | |
| 7 | | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | B/P/X | |
| 7 | | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | B/P/X | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | B/P/X | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | B/P/X | |
| 7 | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | B/P/X | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | P/X | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | B/P/X | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | B/P/X | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | B/P/X | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | B/P/X | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | B/P/X | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | B/P/X | |
| 7 | | 4287 | Other Federal Receivables | E | | | | B/P/X | |
| | | | | | | | | | |
| **8** | **Unfilled Customer Orders** | | | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | B/P/X | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | B/P/X | |
| | | | | | | | | | |
| **9** | **Undelivered Orders and Contracts** | | | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | B/P/X | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | B/P/X | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 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. |
| | | | | | | | | | |
| **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 | | | | 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 | |
| | | | | | | | | | |
| | **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 | | | | 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 | | | | | |
| 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 | | | | | |
| | | | | | | | | | |

Part 2 Fiscal Year 2013
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** | | | | | | | | |
| 2 | 973 | 1618 | Market Adjustment - Investments | E | | | E | | 2, 3 |
| | | | | | | | | | |
| **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 | 921 | 1205 | Foreign Currency Denominated Equivalent Assets | E | | | | B/X | 2 |
| 6 | 921 | 1209 | Uninvested Foreign Currency | E | | | | B/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | | |
| 6 | 931 | 1342 | Interest Receivable - Investments | E | | | | | 4, 5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | 2, 4 |
| ~~6~~ | ~~931~~ | ~~1638~~ | ~~Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds~~ | ~~E~~ | | | | | ~~2~~ |
| | | | | | | | | | |
| | **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 | | | | B/X | 2 |
| 6 | 973 | 1671 | Discount on Foreign Investments | E | | | | B/X | 2 |
| 6 | 973 | 1672 | Premium on Foreign Investments | E | | | | B/X | 2 |
| 6 | 973 | 1679 | Foreign Exchange Rate Revalue Adjustments - Investments | E | | | | B/X | 2 |

**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 | 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 | 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 |
| | | | | | | | | | |

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. |
| | | | | | | | | | |
| 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 |
| | | | | | | | | | |
| | 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 |
| | | | | | | | | | |

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. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| | | | | | | | | | |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | B/P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 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 | 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 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |

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 |
| | | | | | | | | | |
| 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 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| | | | | | | | | | |

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 | | 4137 | Transfers of Contract Authority - Allocation | E | | | F | B/P/X | |
| 7 | | 4153 | Transfers of Contract Authority - Nonallocation | E | | | F | B/P/X | |
| 7 | | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | 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 | |
| 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 | |
| | | | | | | | | | |

**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. |
| | | | | | | | | | |
| **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 | |
| | | | | | | | | | |
| | **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 | | | | | |
| 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 | | | | | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement**

| Column No | USSGL Acct. | USSGL Account Title | Begin/End | Auth Type Code | Borrow Source | Fed/NonFed | Trans. Code | PY Adj | Business Line |
|---|---|---|---|---|---|---|---|---|---|
| **1** | **Treasury Appropriation Fund Symbol** | | | | | | | | |
| | | | | | | | | | |
| **2** | **Preclosing Unexpended Balance** | | | | | | | | |
| 2 | 101000 | Fund Balance With Treasury | E | | | G | K/N/X | | |
| 2 | 112000 | Imprest Funds | E | | | N | K/N/X | | FHOT |
| 2 | 112500 | U.S. Debit Card Funds | E | | | N | K/N/X | | FHOT |
| 2 | 113000 | Funds Held by the Public | E | | | N | K/N/X | | FHOT |
| 2 | 119300 | International Monetary Fund Assets - Reserve Position | E | | | N | K/N/X | | RESPOS |
| 2 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | | | N | K/N/X | | HOLDSDR |
| 2 | 119500 | Other Monetary Assets | E | | | N | K/N/X | | RESPOS |
| 2 | 120500 | Foreign Currency Denominated Equivalent Assets | E | | | N | N | | FHOT |
| 2 | 120900 | Uninvested Foreign Currency | E | | | N | N | | FHOT |
| 2 | 134200 | Interest Receivable - Investments | E | | | F/N | K/N/X | | ANAMTDISCPREM |
| 2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | INVUSTREASSEC |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | ANAMTDISCPREM |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | UNRLDISC |
| 2 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | ANAMTDISCPREM |
| 2 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | ANAMTDISCPREM |
| 2 | 161800 | Market Adjustment - Investments | E | | | E | K/N/X | | INVNONFEDSEC |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | K/N/X | | INVAGNCYSEC |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | E | K/N/X | | INVNONFEDSEC |
| 2 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | F/N | K/N/X | | UNRLDISC |
| 2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | INVUSTREASSEC |
| 2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | ANAMTDISCPREM |
| 2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | F | K/N/X | | ANAMTDISCPREM |
| ~~2~~ | ~~163800~~ | ~~Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds~~ | ~~E~~ | | | ~~F~~ | ~~K/N/X~~ | | ~~ANAMTDISCPREM~~ |
| 2 | 167000 | Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167100 | Discount on Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167200 | Premium on Foreign Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | | | N | N | | INVNONFEDSEC |
| 2 | 413900 | Contract Authority Carried Forward | B | | | | K/N/X | | CA |
| 2 | 414900 | Borrowing Authority Carried Forward | B | | P | | K/N/X | | BAP |
| 2 | 414900 | Borrowing Authority Carried Forward | B | | F/T | | K/N/X | | BAT |
| | | | | | | | | | |
| **3** | **Borrowing and Contract Authority: New Authority and Rescissions** | | | | | | | | |
| 3 | 413100 | Current-Year Contract Authority Realized | E | | | | K/N/X | P/X | CA |
| 3 | 414000 | Substitution of Borrowing Authority | E | P/S | F/T | | K/N/X | B/X | BAT |
| 3 | 414000 | Substitution of Borrowing Authority | E | P/S | P | | K/N/X | B/X | BAP |
| 3 | 414100 | Current-Year Borrowing Authority Realized | E | | F/T | | K/N/X | P/X | BAT |
| 3 | 414100 | Current-Year Borrowing Authority Realized | E | | P | | K/N/X | P/X | BAP |
| 3 | 439200 | Permanent Reduction - New Budget Authority | E | B | P | | K/N/X | B/X | BAP |
| 3 | 439200 | Permanent Reduction - New Budget Authority | E | B | F/T | | K/N/X | B/X | BAT |
| 3 | 439300 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | K/N/X | B/X | BAT |
| 3 | 439300 | Permanent Reduction - Prior-Year Balances | E | B | P | | K/N/X | B/X | BAP |
| | | | | | | | | | |
| **4** | **Appropriations to Liquidate Contract Authority and Borrowings** | | | | | | | | |
| 4 | 413500 | Contract Authority Liquidated | E | P | | | K/N/X | B/P/X | CA |
| 4 | 413600 | Contract Authority To Be Liquidated by Trust Funds | E | | | | K/N/X | P/X | CA |
| 4 | 413600 | Contract Authority To Be Liquidated by Trust Funds | B | | | | K/N/X | P/X | CA |
| 4 | 414500 | Borrowing Authority Converted to Cash | E | | F/T | | K/N/X | B/X | BAT |
| 4 | 414500 | Borrowing Authority Converted to Cash | E | | P | | K/N/X | B/X | BAP |
| | | | | | | | | | |
| **5** | **Borrowing and Contract Authority Adjustments** | | | | | | | | |
| 5 | 413200 | Substitution of Contract Authority | E | S | | | N | P/X | CA |
| 5 | 413300 | Decreases to Indefinite Contract Authority | E | | | | K/N/X | P/X | CA |
| 5 | 413400 | Contract Authority Withdrawn | E | | | | K/N/X | P/X | CA |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5 | 413500 | Contract Authority Liquidated | E | S | | | K/N/X | P/X | CA |
| 5 | 414000 | Substitution of Borrowing Authority | E | P/S | F/T | | K/N/X | B/P/X | BAT |
| 5 | 414000 | Substitution of Borrowing Authority | E | P/S | P | | K/N/X | B/P/X | BAP |
| 5 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | K/N/X | P/X | BAT |
| 5 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | K/N/X | P/X | BAP |
| 5 | 414400 | Borrowing Authority Withdrawn | E | | F/T | | K/N/X | P/X | BAT |
| 5 | 414400 | Borrowing Authority Withdrawn | E | | P | | K/N/X | P/X | BAP |
| 5 | 439200 | Permanent Reduction - New Budget Authority | E | C | F/P/T | | K/N/X | B/X | CA |
| 5 | 439300 | Permanent Reduction - Prior-Year Balances | E | C | F/P/T | | K/N/X | B/X | CA |
| | | | | | | | | | |
| **6** | **Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)** | | | | | | | | |
| | | | | | | | | | |
| **7** | **Reimbursements Earned and Refunds** | | | | | | | | |
| 7 | 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | E | B/C/D/P/R/S | | | K/N/X | | |
| 7 | 408200 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | B/C/D/P/R/S | | | K/N/X | | |
| 7 | 408300 | Transfers - Current-Year Authority - Receivable - Transferred | E | B/C/D/P/R/S | | | K/N/X | | |
| 7 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | P/S | | | K/N/X | B/P/X | |
| 7 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | P/S | | | K/N/X | B/P/X | |
| 7 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | B/P | | | K/N/X | B/P/X | |
| 7 | 413700 | Transfers of Contract Authority - Allocation | E | | | F | K/N/X | B/P/X | |
| 7 | 415300 | Transfers of Contract Authority - Nonallocation | E | | | F | N | B/P/X | |
| 7 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | N | B/P/X | |
| 7 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | F | N | B/P/X | |
| 7 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | F | K/N/X | B/P/X | |
| 7 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | K/N/X | B/P/X | |
| 7 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | E | | | F | K/N/X | P/X | |
| 7 | 422500 | Expenditure Transfers from Trust Funds - Receivable | E | | | | K/N/X | B/P/X | |
| 7 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | F | K/N/X | B/P/X | |
| 7 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | E/F | K/N/X | B/P/X | |
| 7 | 423400 | Other Federal Receivables - Transferred | E | | | F | K/N/X | B/P/X | |
| 7 | 425100 | Reimbursements and Other Income Earned - Receivable | E | | | E/F | K/N/X | B/P/X | |
| 7 | 428300 | Interest Receivable From Treasury | E | | | | K/N/X | B/P/X | |
| 7 | 428500 | Receivable From the Liquidating Fund | E | | | | K/N/X | B/P/X | |
| 7 | 428600 | Receivable From the Financing Fund | E | | | | K/N/X | B/P/X | |
| 7 | 428700 | Other Federal Receivables | E | | | | K/N/X | B/P/X | |
| | | | | | | | | | |
| **8** | **Unfilled Customer Orders** | | | | | | | | |
| 8 | 422100 | Unfilled Customer Orders Without Advance | E | | | E/F | K/N/X | B/P/X | |
| 8 | 423000 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | K/N/X | B/P/X | |
| | | | | | | | | | |
| **9** | **Undelivered Orders and Contracts** | | | | | | | | |
| 9 | 480100 | Undelivered Orders - Obligations, Unpaid | E | | | | K/N/X | B/P/X | |
| 9 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | F | K/N/X | B/P/X | |
| 9 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | K/N/X | B/P/X | |
| 9 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | K/N/X | B/P/X | |
| | | | | | | | | | |
| **10** | **Accounts Payable and Other Liablilities** | | | | | | | | |
| 10 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | K/N/X | B/P/X | |
| 10 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | K/N/X | B/P/X | |
| 10 | 417200 | Nonallocation Transfers of Invested Balances - Payable | E | | | | K/N/X | B/P/X | |
| 10 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | K/N/X | P/X | |
| 10 | 490100 | Delivered Orders - Obligations, Unpaid | E | | | | K/N/X | B/P/X | |
| 10 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | E | | | F | K/N/X | B/P/X | |
| 10 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | K/N/X | B/P/X | |
| 10 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | K/N/X | B/P/X | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **11** | **Unobligated Balance** | | | | | | | | |
| 11 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | P | | | K/N/X | P/X | |
| 11 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | K/N/X | P/X | |
| 11 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | N/X | P/X | |
| 11 | 438200 | Temporary Reduction - New Budget Authority | E | D/P/S | | | K/N/X | P/X | |
| 11 | 438300 | Temporary Reduction - Prior-Year Balances | E | D/P/S | | | K/N/X | P/X | |
| 11 | 439400 | Receipts Unavailable for Obligation Upon Collection | E | | | | N | B/P/X | |
| 11 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | K/N/X | B/P/X | |
| 11 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | E | C/P | | | K/N/X | B/P/X | |
| 11 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | S | | | K/N/X | B/P/X | |
| 11 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | K/N/X | B/P/X | |
| 11 | 442000 | Unapportioned Authority - Pending Rescission | E | | | | K/N/X | | |
| 11 | 443000 | Unapportioned Authority - OMB Deferral | E | | | | K/N/X | | |
| 11 | 445000 | Unapportioned Authority | E | | | | K/N/X | B/P/X | |
| 11 | 451000 | Apportionments | E | | | | K/N/X | | |
| 11 | 461000 | Allotments - Realized Resources | E | | | | K/N/X | | |
| 11 | 462000 | Unobligated Funds Exempt From Apportionment | E | | | | K/N/X | B/P/X | |
| 11 | 463000 | Funds Not Available for Commitment/Obligation | E | | | | K/N/X | | |
| 11 | 465000 | Allotments - Expired Authority | E | | | | K/N/X | B/P/X | |
| 11 | 470000 | Commitments - Programs Subject to Apportionment | E | | | | K/N/X | | |
| 11 | 472000 | Commitments - Programs Exempt From Apportionment | E | | | | K/N/X | | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 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 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 2 | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | 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 | 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 5 | E | 1990 | Other Assets | F | |
| | | | | | |
| **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 |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 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 | 1660 | Beneficial Interest in Trust | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 8 | E | 1661 | Market Adjustment - Beneficial Interest in Trust | N | |
| 8 | E | 1670 | Foreign Investments | N | |
| 8 | E | 1671 | Discount on Foreign Investments | N | |
| 8 | E | 1672 | Premium on Foreign Investments | N | |
| 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 | 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 13 | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |
| | | | | | |
| **14** | **Other (Note 12)** | | | | |
| 14 | E | 1410 | Advances and Prepayments | N | |
| 14 | E | 1990 | Other Assets | 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 18 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 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 | 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 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. | | | | |
| | | | | | |
| | **Liabilities With the Public** | | | | |
| | | | | | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| **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 | 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 - Earmarked Funds (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 | | |
| | | | | | |
| **31** | **Unexpended Appropriations - Other Funds** | | | | |
| 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 | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 - Earmarked Funds (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 | |
| 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 | 5409 | Contra Revenue for 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 Earmarked Receipts Transferred In | 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 | |
| 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 | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 | |
| 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 | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 | |
| 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 | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| **33** | **Cumulative Results of Operations - Other Funds** | | | | |
| 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 | |
| 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 | 5409 | Contra Revenue for 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 | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 Earmarked Receipts Transferred In | F | |
| 33 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 33 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 | |
| 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 | 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 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 | |
| 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 | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 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 | |
| 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** | | | | |
| 34 | This line is calculated. Equals the sum of lines 30 through 33. | | | | |
| | | | | | |
| **35** | **Total Liabilities and Net Position** | | | | |
| 35 | This line is calculated. Equals the sum of lines 28 and 34. | | | | |

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 | |

**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 | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | 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 | 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 | |

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 |

**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. |
| 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~~ | ~~1660~~ | ~~Beneficial Interest in Trust~~ | ~~N~~ | |
| ~~8~~ | ~~E~~ | ~~1661~~ | ~~Market Adjustment - Beneficial Interest in Trust~~ | ~~N~~ | |
| 8 | E | 1670 | Foreign Investments | N | |

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. |
| 8 | E | 1671 | Discount on Foreign Investments | N | |
| 8 | E | 1672 | Premium on Foreign Investments | N | |
| 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 | 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 | |

**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.** |
| 11 | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 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 | |

**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.** |
| 12 | E | 1549 | Forfeited Property - Allowance | N | |
| 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 | |

**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 | |

**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.** |
| 18 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2532 | 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/N | |
| 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 | 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. | | | | |
| | | | | | |
| | **Liabilities With the Public** | | | | |
| | | | | | |

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. |
| **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 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 | |
| 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 | |

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. |
| | | | | | |
| **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 | |
| 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 | |

**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 | 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 - Earmarked Funds (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 | | |
| | | | | | |
| **31** | **Unexpended Appropriations - Other Funds** | | | | |
| 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 | | |

**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.** |
| 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 - Earmarked Funds (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 | |
| 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 | Funded 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 | |

**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 | 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 Earmarked Receipts Transferred In | 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 | |
| 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 | |

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 | 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 | |
| 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 | 5919 | Revenue and Other Financing Sources - Cancellations | F/N | |
| 32 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |

**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 | 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 | |
| 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 | |

**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 | 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 | |
| 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 | |

**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** | **Cumulative Results of Operations - Other Funds** | | | | |
| 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 | |
| 33 | E | 5325 | Administrative Fees Revenue | F/N | |
| 33 | E | 5329 | Contra Revenue for Administrative Fees | 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 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 | |

**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 | 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 Earmarked Receipts Transferred In | F | |
| 33 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 33 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 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 | |

**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 | 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 | |
| 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 | |

**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 | 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 | |
| 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 | |

**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 | 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 | |
| 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** | | | | |
| 34 | This line is calculated. Equals the sum of lines 30 through 33. | | | | |
| | | | | | |
| **35** | **Total Liabilities and Net Position** | | | | |
| 35 | This line is calculated. Equals the sum of lines 28 and 34. | | | | |

**USSGL Crosswalk - Balance Sheet**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| | **Assets (Note 2)** | | | | | |
| | **Intragovernmental** | | | | | |
| **1** | **Fund Balance with Treasury (Note 3)** | | | | | |
| 1 | 101000 | Fund Balance With Treasury | E | G | E/U | |
| 1 | 109000 | Fund Balance With Treasury Under a Continuing Resolution | E | G | E/U | |
| **2** | **Investments (Note 5)** | | | | | |
| 2 | 134200 | Interest Receivable - Investments | E | F | E/U | |
| 2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | F | E/U | |
| 2 | 161800 | Market Adjustment - Investments | E | F | E/U | |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | F | E/U | |
| 2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U | |

| | | | | | |
|---|---|---|---|---|---|
| 2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U |
| 2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | F | E/U |
| 2 | 163800 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | F | E/U |
| 2 | 163900 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | F | E/U |
| 2 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U |
| 2 | 169000 | Other Investments | E | F | E/U |
| **3** | **Accounts Receivable (Note 6)** | | | | |
| 3 | 131000 | Accounts Receivable | E | F | E/U |
| 3 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U |
| 3 | 132000 | Employment Benefit Contributions Receivable | E | F | E/U |
| 3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U |
| 3 | 132500 | Taxes Receivable | E | F | E/U |
| 3 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U |
| 3 | 133500 | Expenditure Transfers Receivable | E | F | E/U |
| 3 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U |
| 3 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U |
| 3 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U |
| 3 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U |
| 3 | 192500 | Capital Transfers Receivable | E | F | E/U |
| **4** | **Loans Receivable** | | | | |
| 4 | 134100 | Interest Receivable - Loans | E | F | E/U |
| 4 | 135000 | Loans Receivable | E | F | E/U |
| 4 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U |
| 4 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U |
| 4 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U |
| **5** | **Other (Note 12)** | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5 | 141000 | Advances and Prepayments | E | F | E/U | |
| 5 | 192100 | Receivable From Appropriations | E | F | E/U | |
| 5 | 199000 | Other Assets | E | F | E/U | |
| **6** | **Total Intragovernmental** | | | | | |
| | **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 | 111000 | Undeposited Collections | E | N | E/U | |
| 7 | 112000 | Imprest Funds | E | N | E/U | |
| 7 | 112500 | U.S. Debit Card Funds | E | N | E/U | |
| 7 | 113000 | Funds Held by the Public | E | N | E/U | |
| 7 | 119000 | Other Cash | E | N | E/U | |
| 7 | 119300 | International Monetary Fund Assets - Reserve Position | E | N | E/U | |
| 7 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | N | E/U | |
| 7 | 119500 | Other Monetary Assets | E | N | E/U | |
| 7 | 120000 | Foreign Currency | E | N | E/U | |
| 7 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | |
| 7 | 120900 | Uninvested Foreign Currency | E | N | E | |
| 7 | 134400 | Interest Receivable on Special Drawing Rights | E | N | E | |
| 7 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | |
| 7 | 153100 | Seized Monetary Instruments | E | N | E/U | |
| 7 | 153200 | Seized Cash Deposited | E | N | E/U | |
| **8** | **Investments (Note 5)** | | | | | |
| 8 | 134200 | Interest Receivable - Investments | E | N | E/U | |
| 8 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | |
| 8 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 8 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | N | E/U | 2 |
| 8 | 161800 | Market Adjustment - Investments | E | N | E/U | |
| 8 | 162000 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162100 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162200 | Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | E | N | E/U | |
| 8 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 167000 | Foreign Investments | E | N | E | |
| 8 | 167100 | Discount on Foreign Investments | E | N | E | |
| 8 | 167200 | Premium on Foreign Investments | E | N | E | |
| 8 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | |

| | | | | | |
|---|---|---|---|---|---|
| 8 | 169000 | Other Investments | E | N | E/U |
| **9** | **Accounts Receivable, Net (Note 6)** | | | | |
| 9 | 131000 | Accounts Receivable | E | N | E/U |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U |
| 9 | 132000 | Employment Benefit Contributions Receivable | E | N | E/U |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U |
| **10** | **Taxes Receivable, Net (Note 7)** | | | | |
| 10 | 132500 | Taxes Receivable | E | N | E/U |
| 10 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U |
| 10 | 134300 | Interest Receivable - Taxes | E | N | E/U |
| 10 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U |
| 10 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U |
| 10 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U |
| 10 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U |
| 10 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U |
| **11** | **Direct Loan and Loan Guarantees, Net (Note 8)** | | | | |
| 11 | 134100 | Interest Receivable - Loans | E | N | E/U |
| 11 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U |
| 11 | 135000 | Loans Receivable | E | N | E/U |
| 11 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U |
| 11 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U |
| 11 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U |
| 11 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U |

| | | | | | |
|---|---|---|---|---|---|
| 11 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U |
| 11 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U |
| 11 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U |
| 11 | 138500 | Allowance for Loss on Interest Receivable - Loans - Trouble Assets Relief Program | E | N | E/U |
| 11 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U |
| 11 | 139900 | Allowance for Subsidy | E | N | E/U |
| 11 | 155100 | Foreclosed Property | E | N | E/U |
| 11 | 155900 | Foreclosed Property - Allowance | E | N | E/U |
| **12** | **Inventory and Related Property, Net (Note 9)** | | | | |
| 12 | 151100 | Operating Materials and Supplies Held for Use | E | N | E/U |
| 12 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | N | E/U |
| 12 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | N | E/U |
| 12 | 151400 | Operating Materials and Supplies Held for Repair | E | N | E/U |
| 12 | 151900 | Operating Materials and Supplies - Allowance | E | N | E/U |
| 12 | 152100 | Inventory Purchased for Resale | E | N | E/U |
| 12 | 152200 | Inventory Held in Reserve for Future Sale | E | N | E/U |
| 12 | 152300 | Inventory Held for Repair | E | N | E/U |
| 12 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | N | E/U |
| 12 | 152500 | Inventory - Raw Materials | E | N | E/U |
| 12 | 152600 | Inventory - Work-in-Process | E | N | E/U |
| 12 | 152700 | Inventory - Finished Goods | E | N | E/U |
| 12 | 152900 | Inventory - Allowance | E | N | E/U |
| 12 | 154100 | Forfeited Property Held for Sale | E | N | E/U |
| 12 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U |
| 12 | 154900 | Forfeited Property - Allowance | E | N | E/U |
| 12 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U |
| 12 | 156900 | Commodities - Allowance | E | N | E/U |
| 12 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U |
| 12 | 157200 | Stockpile Materials Held for Sale | E | N | E/U |
| 12 | 159100 | Other Related Property | E | N | E/U |
| 12 | 159900 | Other Related Property - Allowance | E | N | E/U |

| | | | | | |
|---|---|---|---|---|---|
| **13** | **General Property, Plant, and Equipment, Net (Note 10)** | | | | |
| 13 | 171100 | Land and Land Rights | E | N | E/U |
| 13 | 171200 | Improvements to Land | E | N | E/U |
| 13 | 171900 | Accumulated Depreciation on Improvements to Land | E | N | E/U |
| 13 | 172000 | Construction-in-Progress | E | N | E/U |
| 13 | 173000 | Buildings, Improvements, and Renovations | E | N | E/U |
| 13 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | N | E/U |
| 13 | 174000 | Other Structures and Facilities | E | N | E/U |
| 13 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | N | E/U |
| 13 | 175000 | Equipment | E | N | E/U |
| 13 | 175900 | Accumulated Depreciation on Equipment | E | N | E/U |
| 13 | 181000 | Assets Under Capital Lease | E | N | E/U |
| 13 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | N | E/U |
| 13 | 182000 | Leasehold Improvements | E | N | E/U |
| 13 | 182900 | Accumulated Amortization on Leasehold Improvements | E | N | E/U |
| 13 | 183000 | Internal-Use Software | E | N | E/U |
| 13 | 183200 | Internal-Use Software in Development | E | N | E/U |
| 13 | 183900 | Accumulated Amortization on Internal-Use Software | E | N | E/U |
| 13 | 184000 | Other Natural Resources | E | N | E/U |
| 13 | 184900 | Allowance for Depletion | E | N | E/U |
| 13 | 189000 | Other General Property, Plant, and Equipment | E | N | E/U |
| 13 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | N | E/U |
| **14** | **Other (Note 12)** | | | | |
| 14 | 141000 | Advances and Prepayments | E | N | E/U |
| 14 | 199000 | Other Assets | E | N | E/U |
| 14 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U |
| **15** | **Total Assets** | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | **This line is calculated. Equlas the sum of lines 6 through14.** | | | | |
| **16** | **Stewardship PP&E (Note 11)** | | | | |
| | **Liabilities (Note 13)** | | | | |
| | **Intragovernmental** | | | | |
| **17** | **Accounts Payable** | | | | |
| 17 | 211000 | Accounts Payable | E | F | E/U |
| 17 | 212000 | Disbursements in Transit | E | F | E/U |
| 17 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | E/U |
| 17 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U |
| 17 | 215500 | Expenditure Transfers Payable | E | F | E/U |
| 17 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U |
| 17 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U |
| **18** | **Debt (Note 14)** | | | | |
| 18 | 214100 | Accrued Interest Payable - Debt | E | F | E/U |
| 18 | 251000 | Principal Payable to the Bureau of the Public Debt | E | F | E/U |
| 18 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U |
| 18 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U |
| 18 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U |
| 18 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U |
| 18 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U |
| 18 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U |
| 18 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U |
| 18 | 254000 | Participation Certificates | E | F | E/U |
| 18 | 259000 | Other Debt | E | F | E/U |

| | | | | | |
|---|---|---|---|---|---|
| **19** | **Other (Notes 15, 16, and 17)** | | | | |
| 19 | 213000 | Contract Holdbacks | E | F | E/U |
| 19 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U |
| 19 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | E/U |
| 19 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U |
| 19 | 222500 | Unfunded FECA Liability | E | F | E/U |
| 19 | 229000 | Other Unfunded Employment Related Liability | E | F | E/U |
| 19 | 231000 | Liability for Advances and Prepayments | E | F | E/U |
| 19 | 241000 | Liability for Clearing Accounts | E | F | E/U |
| 19 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U |
| 19 | 294000 | Capital Lease Liability | E | F | E/U |
| 19 | 297000 | Liability for Capital Transfers | E | F | E/U |
| 19 | 298000 | Custodial Liability | E | F | E/U |
| 19 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | F | E/U |
| 19 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | E/U |
| **20** | **Total Intragovernmental** | | | | |
| | **This line is calculated. Equlas the sum of lines 17 through 19.** | | | | |
| | **Liabilities With the Public** | | | | |
| **21** | **Accounts Payable** | | | | |
| 21 | 211000 | Accounts Payable | E | N | E/U |
| 21 | 212000 | Disbursements in Transit | E | N | E/U |
| 21 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U |
| 21 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U |
| **22** | **Loan Guarantee Liability (Note 8)** | | | | |
| 22 | 218000 | Loan Guarantee Liability | E | N | E/U |
| **23** | **Debt Held by the Public (Note 14)** | | | | |
| 23 | 214100 | Accrued Interest Payable - Debt | E | N | E/U |
| 23 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U |

| | | | | | |
|---|---|---|---|---|---|
| 23 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U |
| 23 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U |
| 23 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U |
| 23 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U |
| 23 | 254000 | Participation Certificates | E | N | E/U |
| 23 | 259000 | Other Debt | E | N | E/U |
| **24** | **Federal Employee and Veteran Benefits (Note 15)** | | | | |
| 24 | 219100 | Employee Health Care Liability Incurred but Not Reported | E | N | E/U |
| 24 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U |
| 24 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U |
| 24 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U |
| 24 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U |
| 24 | 261000 | Actuarial Pension Liability | E | N | E/U |
| 24 | 262000 | Actuarial Health Insurance Liability | E | N | E/U |
| 24 | 263000 | Actuarial Life Insurance Liability | E | N | E/U |
| 24 | 265000 | Actuarial FECA Liability | E | N | E/U |
| 24 | 269000 | Other Actuarial Liabilities | E | N | E/U |
| **25** | **Environmental and Disposal Liabilities (Note 16)** | | | | |
| 25 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U |
| **26** | **Benefits Due and Payable** | | | | |
| 26 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U |
| **27** | **Other (Notes 15, 16, 17, 18, and 19)** | | | | |
| 27 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U |
| 27 | 213000 | Contract Holdbacks | E | N | E/U |
| 27 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U |

| | | | | | | |
|---|---|---|---|---|---|---|
| 27 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | |
| 27 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | |
| 27 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | |
| 27 | 221100 | Withholdings Payable | E | N | E/U | |
| 27 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | |
| 27 | 222000 | Unfunded Leave | E | N | E/U | |
| 27 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | |
| 27 | 231000 | Liability for Advances and Prepayments | E | N | E/U | |
| 27 | 232000 | Other Deferred Revenue | E | N | E/U | |
| 27 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | E | N | E/U | |
| 27 | 241000 | Liability for Clearing Accounts | E | N | E/U | |
| 27 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | |
| 27 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | E/U | |
| 27 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | |
| 27 | 292000 | Contingent Liabilities | E | N | E/U | |
| 27 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | |
| 27 | 294000 | Capital Lease Liability | E | N | E/U | |
| 27 | 298000 | Custodial Liability | E | N | E/U | 3 |
| 27 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | |
| **28** | **Total Liabilities** | | | | | |
| | **This line is calculated. Equals the sum of lines 20 through 27.** | | | | | |
| **29** | **Commitments and Contingencies (Note 20)** | | | | | |
| | **Net Position** | | | | | |
| **30** | **Unexpended Appropriations - Earmarked Funds (Note 21)** | | | | | |
| 30 | 310000 | Unexpended Appropriations - Cumulative | B | | E | |
| 30 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | |
| 30 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | |

| | | | | | |
|---|---|---|---|---|---|
| 30 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E |
| 30 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E |
| 30 | 310600 | Unexpended Appropriations - Adjustments | E | G | E |
| 30 | 310700 | Unexpended Appropriations - Used | E | G | E |
| 30 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E |
| 30 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E |
| **31** | **Unexpended Appropriations - Other Funds** | | | | |
| 31 | 310000 | Unexpended Appropriations - Cumulative | B | | U |
| 31 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U |
| 31 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U |
| 31 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U |
| 31 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U |
| 31 | 310600 | Unexpended Appropriations - Adjustments | E | G | U |
| 31 | 310700 | Unexpended Appropriations - Used | E | G | U |
| 31 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U |
| 31 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U |
| **32** | **Cumulative Results of Operations - Earmarked Funds (Note 21)** | | | | |
| 32 | 331000 | Cumulative Results of Operations | B | | E |
| 32 | 510000 | Revenue From Goods Sold | E | F/N | E |
| 32 | 510900 | Contra Revenue for Goods Sold | E | F/N | E |
| 32 | 520000 | Revenue From Services Provided | E | F/N | E |
| 32 | 520900 | Contra Revenue for Services Provided | E | F/N | E |
| 32 | 531000 | Interest Revenue - Other | E | F/N | E |
| 32 | 531100 | Interest Revenue - Investments | E | F/N | E |
| 32 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E |
| 32 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E |

| | | | | | |
|---|---|---|---|---|---|
| 32 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E |
| 32 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E |
| 32 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E |
| 32 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E |
| 32 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E |
| 32 | 532000 | Penalties and Fines Revenue | E | F/N | E |
| 32 | 532400 | Contra Revenue for Penalties and Fines | E | F/N | E |
| 32 | 532500 | Administrative Fees Revenue | E | F/N | E |
| 32 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E |
| 32 | 540000 | Funded Benefit Program Revenue | E | F/N | E |
| 32 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E |
| 32 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E |
| 32 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E |
| 32 | 560000 | Donated Revenue - Financial Resources | E | N | E |
| 32 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E |
| 32 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | E |
| 32 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E |
| 32 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E |
| 32 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E |
| 32 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E |
| 32 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E |
| 32 | 570000 | Expended Appropriations | E | G | E |
| 32 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E |
| 32 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E |
| 32 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E |
| 32 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E |

| | | | | | |
|---|---|---|---|---|---|
| 32 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | E |
| 32 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | E |
| 32 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | E |
| 32 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E |
| 32 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | E |
| 32 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E |
| 32 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E |
| 32 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | E |
| 32 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E |
| 32 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | E |
| 32 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | E |
| 32 | 578000 | Imputed Financing Sources | E | F | E |
| 32 | 579000 | Other Financing Sources | E | F | E |
| 32 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | F | E |
| 32 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E |
| 32 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | F/N | E |
| 32 | 580100 | Tax Revenue Collected - Individual | E | F/N | E |
| 32 | 580200 | Tax Revenue Collected - Corporate | E | F/N | E |
| 32 | 580300 | Tax Revenue Collected - Unemployment | E | F/N | E |
| 32 | 580400 | Tax Revenue Collected - Excise | E | F/N | E |
| 32 | 580500 | Tax Revenue Collected - Estate and Gift | E | F/N | E |
| 32 | 580600 | Tax Revenue Collected - Customs | E | F/N | E |
| 32 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | F/N | E |
| 32 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | F/N | E |
| 32 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | F/N | E |
| 32 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | F/N | E |
| 32 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | F/N | E |
| 32 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | F/N | E |
| 32 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | F/N | E |
| 32 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | F/N | E |

| | | | | | | |
|---|---|---|---|---|---|---|
| 32 | 583100 | Contra Revenue for Taxes - Individual | E | F/N | E | |
| 32 | 583200 | Contra Revenue for Taxes - Corporate | E | F/N | E | |
| 32 | 583300 | Contra Revenue for Taxes - Unemployment | E | F/N | E | |
| 32 | 583400 | Contra Revenue for Taxes - Excise | E | F/N | E | |
| 32 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | F/N | E | |
| 32 | 583600 | Contra Revenue for Taxes - Customs | E | F/N | E | |
| 32 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | F/N | E | |
| 32 | 589100 | Tax Revenue Refunds - Individual | E | F/N | E | |
| 32 | 589200 | Tax Revenue Refunds - Corporate | E | F/N | E | |
| 32 | 589300 | Tax Revenue Refunds - Unemployment | E | F/N | E | |
| 32 | 589400 | Tax Revenue Refunds - Excise | E | F/N | E | |
| 32 | 589500 | Tax Revenue Refunds - Estate and Gift | E | F/N | E | |
| 32 | 589600 | Tax Revenue Refunds - Customs | E | F/N | E | |
| 32 | 590000 | Other Revenue | E | F/N | E | |
| 32 | 590900 | Contra Revenue for Other Revenue | E | F/N | E | |
| 32 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E/U | |
| 32 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | E | |
| 32 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | |
| 32 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | |
| 32 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/N | E | 3 |
| 32 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/N | E | 3 |
| 32 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F | E | |
| 32 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F | E | |
| 32 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | |
| 32 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | E | |
| 32 | 610000 | Operating Expenses/Program Costs | E | F/N | E | |
| 32 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | E | |
| 32 | 619900 | Adjustment to Subsidy Expense | E | N | E | |

| | | | | | |
|---|---|---|---|---|---|
| 32 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | E |
| 32 | 632000 | Interest Expenses on Securities | E | F/N | E |
| 32 | 633000 | Other Interest Expenses | E | F/N | E |
| 32 | 633800 | Remuneration Interest | E | N | E |
| 32 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E |
| 32 | 640000 | Benefit Expense | E | F/N | E |
| 32 | 650000 | Cost of Goods Sold | E | N | E |
| 32 | 660000 | Applied Overhead | E | N | E |
| 32 | 661000 | Cost Capitalization Offset | E | N | E |
| 32 | 671000 | Depreciation, Amortization, and Depletion | E | N | E |
| 32 | 672000 | Bad Debt Expense | E | F/N | E |
| 32 | 673000 | Imputed Costs | E | F | E |
| 32 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E |
| 32 | 680000 | Future Funded Expenses | E | F/N | E |
| 32 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E |
| 32 | 690000 | Nonproduction Costs | E | F/N | E |
| 32 | 711000 | Gains on Disposition of Assets - Other | E | N | E |
| 32 | 711100 | Gains on Disposition of Investments | E | F/N | E |
| 32 | 711200 | Gains on Disposition of Borrowings | E | F | E |
| 32 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E |
| 32 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E |
| 32 | 718000 | Unrealized Gains | E | F/N | E |
| 32 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | E |
| 32 | 719000 | Other Gains | E | F/N | E |
| 32 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E |
| 32 | 721000 | Losses on Disposition of Assets - Other | E | N | E |
| 32 | 721100 | Losses on Disposition of Investments | E | F/N | E |
| 32 | 721200 | Losses on Disposition of Borrowings | E | F | E |
| 32 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E |
| 32 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E |
| 32 | 728000 | Unrealized Losses | E | F/N | E |
| 32 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | E |

| | | | | | |
|---|---|---|---|---|---|
| 32 | 729000 | Other Losses | E | F/N | E |
| 32 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E |
| 32 | 730000 | Extraordinary Items | E | N | E |
| 32 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | F/N | E |
| 32 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | F/N | E |
| 32 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | F/N | E |
| 32 | 750000 | Distribution of Income - Dividend | E | F/N | E |
| 32 | 760000 | Changes in Actuarial Liability | E | N | E |
| **33** | **Cumulative Results of Operations - Other Funds** | | | | |
| 33 | 331000 | Cumulative Results of Operations | B | | U |
| 33 | 510000 | Revenue From Goods Sold | E | F/N | U |
| 33 | 510900 | Contra Revenue for Goods Sold | E | F/N | U |
| 33 | 520000 | Revenue From Services Provided | E | F/N | U |
| 33 | 520900 | Contra Revenue for Services Provided | E | F/N | U |
| 33 | 531000 | Interest Revenue - Other | E | F/N | U |
| 33 | 531100 | Interest Revenue - Investments | E | F/N | U |
| 33 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U |
| 33 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U |
| 33 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U |
| 33 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U |
| 33 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U |
| 33 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U |
| 33 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U |
| 33 | 532000 | Penalties and Fines Revenue | E | F/N | U |
| 33 | 532400 | Contra Revenue for Penalties and Fines | E | F/N | U |
| 33 | 532500 | Administrative Fees Revenue | E | F/N | U |
| 33 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U |
| 33 | 540000 | Funded Benefit Program Revenue | E | F/N | U |
| 33 | 540500 | Unfunded FECA Benefit Revenue | E | F | U |

| | | | | | |
|---|---|---|---|---|---|
| 33 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | U |
| 33 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U |
| 33 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U |
| 33 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U |
| 33 | 560000 | Donated Revenue - Financial Resources | E | N | U |
| 33 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U |
| 33 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | U |
| 33 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U |
| 33 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U |
| 33 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U |
| 33 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U |
| 33 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U |
| 33 | 570000 | Expended Appropriations | E | G | U |
| 33 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U |
| 33 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U |
| 33 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U |
| 33 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U |
| 33 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | U |
| 33 | 574000 | Appropriated Earmarked Receipts Transferred In | E | F | U |
| 33 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | F | U |
| 33 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U |
| 33 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | U |
| 33 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U |
| 33 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U |
| 33 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | U |
| 33 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U |

| | | | | | |
|---|---|---|---|---|---|
| 33 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | U |
| 33 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | U |
| 33 | 578000 | Imputed Financing Sources | E | F | U |
| 33 | 579000 | Other Financing Sources | E | F | U |
| 33 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | F | U |
| 33 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U |
| 33 | 579500 | Seigniorage | E | N | U |
| 33 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | F/N | U |
| 33 | 580100 | Tax Revenue Collected - Individual | E | F/N | U |
| 33 | 580200 | Tax Revenue Collected - Corporate | E | F/N | U |
| 33 | 580300 | Tax Revenue Collected - Unemployment | E | F/N | U |
| 33 | 580400 | Tax Revenue Collected - Excise | E | F/N | U |
| 33 | 580500 | Tax Revenue Collected - Estate and Gift | E | F/N | U |
| 33 | 580600 | Tax Revenue Collected - Customs | E | F/N | U |
| 33 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | F/N | U |
| 33 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | F/N | U |
| 33 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | F/N | U |
| 33 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | F/N | U |
| 33 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | F/N | U |
| 33 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | F/N | U |
| 33 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | F/N | U |
| 33 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | F/N | U |
| 33 | 583100 | Contra Revenue for Taxes - Individual | E | F/N | U |
| 33 | 583200 | Contra Revenue for Taxes - Corporate | E | F/N | U |
| 33 | 583300 | Contra Revenue for Taxes - Unemployment | E | F/N | U |
| 33 | 583400 | Contra Revenue for Taxes - Excise | E | F/N | U |
| 33 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | F/N | U |
| 33 | 583600 | Contra Revenue for Taxes - Customs | E | F/N | U |
| 33 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | F/N | U |
| 33 | 589100 | Tax Revenue Refunds - Individual | E | F/N | U |
| 33 | 589200 | Tax Revenue Refunds - Corporate | E | F/N | U |
| 33 | 589300 | Tax Revenue Refunds - Unemployment | E | F/N | U |
| 33 | 589400 | Tax Revenue Refunds - Excise | E | F/N | U |
| 33 | 589500 | Tax Revenue Refunds - Estate and Gift | E | F/N | U |

| | | | | | |
|---|---|---|---|---|---|
| 33 | 589600 | Tax Revenue Refunds - Customs | E | F/N | U |
| 33 | 590000 | Other Revenue | E | F/N | U |
| 33 | 590900 | Contra Revenue for Other Revenue | E | F/N | U |
| 33 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E/U |
| 33 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | U |
| 33 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U |
| 33 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U |
| 33 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/N | U |
| 33 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/N | U |
| 33 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F | U |
| 33 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F | U |
| 33 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U |
| 33 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | U |
| 33 | 610000 | Operating Expenses/Program Costs | E | F/N | U |
| 33 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | U |
| 33 | 619900 | Adjustment to Subsidy Expense | E | N | U |
| 33 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | U |
| 33 | 632000 | Interest Expenses on Securities | E | F/N | U |
| 33 | 633000 | Other Interest Expenses | E | F/N | U |
| 33 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U |
| 33 | 640000 | Benefit Expense | E | F/N | U |
| 33 | 650000 | Cost of Goods Sold | E | N | U |
| 33 | 660000 | Applied Overhead | E | N | U |
| 33 | 661000 | Cost Capitalization Offset | E | N | U |
| 33 | 671000 | Depreciation, Amortization, and Depletion | E | N | U |
| 33 | 672000 | Bad Debt Expense | E | F/N | U |
| 33 | 673000 | Imputed Costs | E | F | U |

| | | | | | |
|---|---|---|---|---|---|
| 33 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U |
| 33 | 680000 | Future Funded Expenses | E | F/N | U |
| 33 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U |
| 33 | 690000 | Nonproduction Costs | E | F/N | U |
| 33 | 711000 | Gains on Disposition of Assets - Other | E | N | U |
| 33 | 711100 | Gains on Disposition of Investments | E | F/N | U |
| 33 | 711200 | Gains on Disposition of Borrowings | E | F | U |
| 33 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U |
| 33 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U |
| 33 | 718000 | Unrealized Gains | E | F/N | U |
| 33 | 719000 | Other Gains | E | F/N | U |
| 33 | 721000 | Losses on Disposition of Assets - Other | E | N | U |
| 33 | 721100 | Losses on Disposition of Investments | E | F/N | U |
| 33 | 721200 | Losses on Disposition of Borrowings | E | F | U |
| 33 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U |
| 33 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U |
| 33 | 728000 | Unrealized Losses | E | F/N | U |
| 33 | 729000 | Other Losses | E | F/N | U |
| 33 | 730000 | Extraordinary Items | E | N | U |
| 33 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | F/N | U |
| 33 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | F/N | U |
| 33 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | F/N | U |
| 33 | 750000 | Distribution of Income - Dividend | E | F/N | U |
| 33 | 760000 | Changes in Actuarial Liability | E | N | U |

**34 Total Net Position**

**This line is calculated. Equals the sum of lines 30 through 33.**

**35 Total Liabilities and Net Position**

**This line is calculated. Equals the sum of lines 28 through 34.**

**USSGL Crosswalk- Statement of Net Cost for Fiscal 2012 Reporting**

| | | | | 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 | | | | |
| 1 | E | 6338 | Remuneration Interest | N | | A | | |
| 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 | 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 | |
| 1 | E | 7291 | Other Losses for Accrued Special Drawing Right (SDR) Interest and | N | | | | |
| 1 | E | 7300 | Extraordinary Items | N | X | | P | |

**USSGL Crosswalk- Statement of Net Cost for Fiscal 2012 Reporting**

| | | | | 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 | 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 | | | |
| 2 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | | | |
| 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 | 5409 | Contra Revenue for 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 | | | |
| 2 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | X | | | |
| 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 | X | | | |

**USSGL Crosswalk- Statement of Net Cost for Fiscal 2012 Reporting**

| | | | | 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 | 7190 | Other Gains | F/N | X | | P | |
| 2 | E | 7191 | Other Gains for Accrued Special Drawing Right (SDR) Interest and | N | X | | | |
| | | | | | | | | |
| **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 | 7171 | Gains on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 4 | E | 7172 | Losses on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 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 | | 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 | |
| | | | | | | | | |
| **7** | **Less: earned revenues not attributed to programs** | | | | | | | |
| 7 | E | 5310 | Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5311 | Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Q | |
| 7 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | Q | |

**USSGL Crosswalk- Statement of Net Cost for Fiscal 2012 Reporting**

| | | | | 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 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Q | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5900 | Other Revenue | F/N | X | | Q | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | 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. | | | | | | | |

**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. |
| | | | | | | | | |
| **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 | | | | |
| 1 | E | 6338 | Remuneration Interest | F | | A | | |
| 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 | 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 | |
| 1 | E | 7291 | Other Losses for Accrued Special Drawing Right (SDR) Interest and | N | | | | |

**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. |
| 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 | 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 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 | | | |
| 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 | |

**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. |
| 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 | 7171 | Gains on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 4 | E | 7172 | Losses on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 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 | | 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 | |
| | | | | | | | | |

**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 | | Q | |
| 7 | E | 5311 | Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Q | |
| 7 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | Q | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Q | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5900 | Other Revenue | F/N | X | | Q | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | 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. | | | | | | | |

## USSGL Crosswalk- Statement of Net Cost for Fiscal 2014 Reporting

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| | **Gross Program Costs:** | | | | | | | |
| | | | | | | | | |
| | **Program A:** | | | | | | | |
| | | | | | | | | |
| **1** | **Gross costs (Note 22)** | | | | | | | |
| 1 | 610000 | Operating Expenses/Program Costs | E | F/N | | | | |
| 1 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | | | | |
| 1 | 619900 | Adjustment to Subsidy Expense | E | N | | | | |
| 1 | 631000 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | E | F | | | | |
| 1 | 632000 | Interest Expenses on Securities | E | F/N | | | | |
| 1 | 633000 | Other Interest Expenses | E | F/N | | A | | |
| 1 | 633800 | Remuneration Interest | E | N | | | | |
| 1 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | | | | |
| 1 | 640000 | Benefit Expense | E | F/N | | | P | |
| 1 | 650000 | Cost of Goods Sold | E | N | | | | |
| 1 | 660000 | Applied Overhead | E | N | | | | |
| 1 | 661000 | Cost Capitalization Offset | E | N | | | | |
| 1 | 671000 | Depreciation, Amortization, and Depletion | E | N | | | | |
| 1 | 672000 | Bad Debt Expense | E | F/N | | | | |
| 1 | 673000 | Imputed Costs | E | F | | | | |
| 1 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | | A | | |
| 1 | 680000 | Future Funded Expenses | E | F/N | | | P | 2 |
| 1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | P | |
| 1 | 690000 | Nonproduction Costs | E | F/N | | | P | 3 |
| 1 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | P | |
| 1 | 721100 | Losses on Disposition of Investments | E | F/N | X | A | P | |
| 1 | 721200 | Losses on Disposition of Borrowings | E | F | X | | P | |
| 1 | 728000 | Unrealized Losses | E | F/N | X | | P | |
| 1 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | | | | |

## USSGL Crosswalk- Statement of Net Cost for Fiscal 2014 Reporting

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 1 | 729000 | Other Losses | E | F/N | X | | P | |
| 1 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | | |
| 1 | 730000 | Extraordinary Items | E | N | X | | P | |
| 1 | 750000 | Distribution of Income - Dividend | E | F/N | X | | P | |
| 1 | 760000 | Changes in Actuarial Liability | E | N | | | P | |
| | | | | | | | | |
| **2** | **Less: earned revenue** | | | | | | | |
| 2 | 510000 | Revenue From Goods Sold | E | F/N | X | | | |
| 2 | 510900 | Contra Revenue for Goods Sold | E | F/N | X | | | |
| 2 | 520000 | Revenue From Services Provided | E | F/N | X | | | |
| 2 | 520900 | Contra Revenue for Services Provided | E | F/N | X | | | |
| 2 | 531000 | Interest Revenue - Other | E | F/N | X | A | P | |
| 2 | 531100 | Interest Revenue - Investments | E | F/N | X | A | P | |
| 2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | X | A | P | |
| 2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | P | |
| 2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | | |
| 2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | | |
| 2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | P | |
| 2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | X | A | P | |
| 2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | X | A | P | |
| 2 | 532500 | Administrative Fees Revenue | E | F/N | X | A | | |
| 2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | X | A | | |
| 2 | 540000 | Funded Benefit Program Revenue | E | F/N | X | | | |
| 2 | 540500 | Unfunded FECA Benefit Revenue | E | F | X | | | |
| 2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F | X | | | |
| 2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | X | | | |

## USSGL Crosswalk- Statement of Net Cost for Fiscal 2014 Reporting

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | X | | | |
| 2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | X | | | |
| 2 | 590000 | Other Revenue | E | F/N | X | A | P | |
| 2 | 590900 | Contra Revenue for Other Revenue | E | F/N | X | A | P | |
| 2 | 592100 | Valuation Change in Investments - Exchange Stablization Fund | E | N | X | | | |
| 2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | X | | | |
| 2 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | P | |
| 2 | 711100 | Gains on Disposition of Investments | E | F/N | X | | P | |
| 2 | 711200 | Gains on Disposition of Borrowings | E | F | X | | P | |
| 2 | 718000 | Unrealized Gains | E | F/N | X | | P | |
| 2 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | | | | |
| 2 | 719000 | Other Gains | E | F/N | X | | P | |
| 2 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | | | | |
| | | | | | | | | |
| **3** | **Net program costs:** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 1 minus 2.** | | | | | | | |
| | | | | | | | | |
| **4** | **(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):** | | | | | | | |
| 4 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | X | | | |
| 4 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | X | | | |
| 4 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | X | | | |
| 4 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | X | | | |
| | | | | | | | | |
| **5** | **Net program costs including Assumption Changes:** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals the sum of lines 3 through 4.** | | | | | | | |

## USSGL Crosswalk- Statement of Net Cost for Fiscal 2014 Reporting

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **6** | **Costs not assigned to programs** | | | | | | | |
| 6 | 640000 | Benefit Expense | E | F/N | | | Q | |
| 6 | 680000 | Future Funded Expenses | E | F/N | | | Q | |
| 6 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | Q | |
| 6 | 690000 | Nonproduction Costs | E | F/N | | | Q | |
| 6 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | Q | |
| 6 | 721100 | Losses on Disposition of Investments | E | F/N | X | A | Q | |
| 6 | 721200 | Losses on Disposition of Borrowings | E | F | X | | Q | |
| 6 | 728000 | Unrealized Losses | E | F/N | X | | Q | |
| 6 | 729000 | Other Losses | E | F/N | X | | Q | |
| 6 | 730000 | Extraordinary Items | E | N | X | | Q | |
| 6 | 750000 | Distribution of Income - Dividend | E | F/N | X | | Q | |
| 6 | 760000 | Changes in Actuarial Liability | E | N | | | Q | |
| | | | | | | | | |
| **7** | **Less: earned revenues not attributed to programs** | | | | | | | |
| 7 | 531000 | Interest Revenue - Other | E | F/N | X | A | Q | |
| 7 | 531100 | Interest Revenue - Investments | E | F/N | X | A | Q | |
| 7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | X | A | Q | |
| 7 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | Q | |
| 7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | Q | |
| 7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | X | A | Q | |
| 7 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | X | A | Q | |
| 7 | 590000 | Other Revenue | E | F/N | X | A | Q | |
| 7 | 590900 | Contra Revenue for Other Revenue | E | F/N | X | A | Q | |
| 7 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | Q | |
| 7 | 711100 | Gains on Disposition of Investments | E | F/N | X | | Q | |
| 7 | 711200 | Gains on Disposition of Borrowings | E | F | X | | Q | |
| 7 | 718000 | Unrealized Gains | E | F/N | X | | Q | |

## USSGL Crosswalk- Statement of Net Cost for Fiscal 2014 Reporting

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Cust/Noncust | Program Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|---|
| 7 | 719000 | Other Gains | E | F/N | X | | Q | |
| | | | | | | | | |
| **8** | **Net cost of operations** | | | | | | | |
| | | | | | | | | |
| | **This line is calculated. Equals sum of lines 5 and 6 minus 7.** | | | | | | | |
| | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | 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/E | | |
| 1000 | 4139 | Contract Authority Carried Forward | B | | | | U/E | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | U | | |
| 1000 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | U | | |
| 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 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | U/E | 1 | |
| 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 1000 | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | U/E | | |
| 1000 | 4908 | Authority Outlayed 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 | 4114 | Appropriated 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 | 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 | |
| 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/E | | |
| 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 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 | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U/E | | |
| 1020 | 4295 | Revaluation of Foreign Currency in 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 | 1/2/3/4/7 | |
| 1020 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | U/E | | |
| 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 1020 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | U/E | 1/2/7 | |
| 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** | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | 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 | ET | |
| 1043 | 4153 | Transfers of Contract Authority - Nonallocation | B | | | | U | ET | |
| 1043 | 4176 | Allocation Transfers of Prior-Year Balances | E | | | | U/E | | |
| 1043 | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | U | | 2 |
| 1043 | 4190 | Transfers - Prior-Year Balances | E | | | | 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 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | E | | |
| 1043 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | U | | |
| 1043 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | U | | |
| 1043 | 4295 | Revaluation of Foreign Currency in 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 | |
| | | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| **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 | 4114 | Appropriated Trust or Special Fund Receipts | E | | D/P | | U | 2/7 | |
| 1290 | 4115 | Loan Subsidy Appropriation | E | | D/P | | U | 1/3/4 | |
| 1290 | 4117 | Loan Administrative Expense Appropriation | E | | D/P | | U | 1/3/4 | |
| 1290 | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | U | 1/3/4 | |
| 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 | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | U | 1/3/4 | |
| 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | P | | U/E | 7 | 1 |
| 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | P | | U/E | 7 | 1 |
| 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | U/E | 1/7 | 1 |
| 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | U/E | 1/7 | 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 | | |

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| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 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 | | |
| 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 | 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 | |
| 1290 | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | U | 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 | |
| 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 | | |

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| 1290 | 4383 | Temporary Reduction - Prior-Year Balances | E | | D/P | | U | | |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | P | | U | 2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | P | | U | 2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | D | | U | 1/2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | D | | U | 1/2/7 | 1 |
| 1290 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | P | | U | | |
| 1290 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | P | | U | | |
| 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~~ **U/E** | **1**/2/7 | |
| 1290 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | P | | ~~U~~ **U/E** | **1**/2/7 | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 | 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 | | |
| 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 | | B | | 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 | |
| 1490 | 4392 | Permanent Reduction - New Budget Authority | E | | B | | U | | |
| | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | |
| **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/E | | 1 |
| 1690 | 4137 | Transfers of Contract Authority - Allocation | B | | | | U/E | | 1 |
| 1690 | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | U | 7 | 1 |
| 1690 | 4153 | Transfers of Contract Authority - Nonallocation | B | | | | U | 7 | 1 |
| 1690 | 4160 | Anticipated Transfers - Current-Year Authority | E | | C | | U | | 2 |
| 1690 | 4392 | Permanent Reduction - New Budget Authority | E | | C | | U | | |
| 1690 | 4393 | Permanent Reduction - Prior-Year Balances | E | | C | | U | | |
| 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 | | | | U | | |
| 1890 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | U | | |

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|---|---|---|---|---|---|---|---|---|---|
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| 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 |
| 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 Appropriation Trust Fund Expenditure Transfers | E | | | | 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | 1 |
| 1890 | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |

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| 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U | | |
| 1890 | 4382 | Temporary Reduction - New Budget Authority | E | | S | | U | | |
| 1890 | 4383 | Temporary Reduction - Prior-Year Balances | E | | S | | U | | |
| 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | S | | U | | 1 |
| 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | S | | U | | 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 |
| 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** | | | | | | | | |
| 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 |

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| 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 | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 |
| 2404 | 4070 | Anticipated Collections From Federal Sources | E | C | | | U | | 2 |
| 2404 | 4210 | 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 | | |

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| 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** | **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:** | | | | | | | | | |
| | | | | | | | | | |
| **3000** | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | |
| 3000 | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | U/E | | |
| 3000 | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3010** | **Uncollected customer payments from Federal sources, brought forward, October 1 (-)** | | | | | | | | |
| 3010 | 4221 | Unfilled Customer Orders Without Advance | B | | | F/E | U/E | | |
| 3010 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | U/E | | |
| 3010 | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | F/E | U/E | | |
| 3010 | 4283 | Interest Receivable From Treasury | B | | | | U/E | | |
| 3010 | 4285 | Receivable From the Liquidating Fund | B | | | | U/E | | |
| 3010 | 4286 | Receivable From the Financing Fund | B | | | | U/E | | |
| 3010 | 4287 | Other Federal Receivables | B | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3015** | **Obligated balance, start of year (net), before adjustments (+ or -)** | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 3000 and 3010. | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3016** | **Adjustment to obligated balance, start of year (+ or -)** | | | | | | | | 6 |
| 3016 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 3016 | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| 3016 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| 3016 | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| 3016 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| 3016 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| 3016 | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| 3016 | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | |
| 3016 | 4283 | Interest Receivable From Treasury | E | | | | U/E | | |
| 3016 | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | |
| 3016 | 4286 | Receivable From the Financing Fund | E | | | | U/E | | |
| 3016 | 4287 | Other Federal Receivables | E | | | | U/E | | |
| 3016 | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3016 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| 3016 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| 3016 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3016 | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3016 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| 3016 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| 3016 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3021** | **Obligated balance, start of year (net), as adjusted** | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 3015 and 3016 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3032** | **Obligations incurred** | | | | | | | | |
| 3032 | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | 1 |
| 3032 | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | U/E | | 1 |
| 3032 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | 1 |
| 3032 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | U/E | | 1 |
| 3032 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3032 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 3032 | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | 1 |
| 3032 | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | U/E | | 1 |
| 3032 | 4902 | Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| 3032 | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | U | | 1 |
| 3032 | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | U | | 1 |
| 3032 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3032 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3040** | **Outlays (gross) (-)** | | | | | | | | |
| 3040 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | 1 |
| 3040 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | U/E | | 1 |
| 3040 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | |
| 3040 | 4902 | Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| 3040 | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | U | | 1 |
| 3040 | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | U | | 1 |
| 3040 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3052** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | |
| 3052 | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | 1 |
| 3052 | 4221 | Unfilled Customer Orders Without Advance | B | | | F/E | U/E | | 1 |
| 3052 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | 1 |
| 3052 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | U/E | | 1 |
| 3052 | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | 1 |
| 3052 | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | F/E | U/E | | 1 |
| 3052 | 4283 | Interest Receivable From Treasury | E | | | | U/E | | 1 |
| 3052 | 4283 | Interest Receivable From Treasury | B | | | | U/E | | 1 |
| 3052 | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | 1 |
| 3052 | 4285 | Receivable From the Liquidating Fund | B | | | | U/E | | 1 |
| 3052 | 4286 | Receivable From the Financing Fund | E | | | | U/E | | 1 |
| 3052 | 4286 | Receivable From the Financing Fund | B | | | | U/E | | 1 |
| 3052 | 4287 | Other Federal Receivables | E | | | | U/E | | 1 |
| 3052 | 4287 | Other Federal Receivables | B | | | | U/E | | 1 |
| | | | | | | | | | |
| | | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting (DRAFT) | | | | USSGL Account Attributes for FACTS II | | | TAFS Attributes | | |
|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| **3062** | **Actual transfers, unpaid obligations (net) (+ or -)** | | | | | | | | |
| 3062 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| 3062 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3072** | **Actual transfers, uncollected payments from Federal sources (net) (+ or -)** | | | | | | | | |
| 3072 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |
| 3072 | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| 3072 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| 3072 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| 3072 | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3082** | **Recoveries of prior year unpaid obligations (-)** | | | | | | | | |
| 3082 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| 3082 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3090** | **Unpaid obligations, end of year (gross)** | | | | | | | | |
| 3090 | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3090 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| 3090 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| 3090 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3090 | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| 3090 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| 3090 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| 3090 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3091** | **Uncollected customer payments from Federal sources, end of year (-)** | | | | | | | | |
| 3091 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |
| 3091 | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| 3091 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |

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|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 3091 | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| 3091 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| 3091 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| 3091 | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| 3091 | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | |
| 3091 | 4283 | Interest Receivable From Treasury | E | | | | U/E | | |
| 3091 | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | |
| 3091 | 4286 | Receivable From the Financing Fund | E | | | | U/E | | |
| 3091 | 4287 | Other Federal Receivables | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **3100** | **Obligated balance, end of year (net)** | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |

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|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 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 and Market Adjustment - 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 | | |
| 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | | |
| | **4060** | **Anticipated Collections From Non-Federal Sources** | **E** | **D** | | | **U** | | |
| | **4070** | **Anticipated Collections From Federal Sources** | **E** | **D** | | | **U** | | |
| 4179 | 4160 | Anticipated Transfers - Current-Year Authority | E | | S | | U | | |

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|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| | 4210 | Anticipated Reimbursements and Other Income | E | D | | | U | | |
| | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |
| 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 | | |

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|---|---|---|---|---|---|---|---|---|---|
| New SBR Line | USSGL Account | USSGL Account Title | Begin / End | Debit / Credit | Auth Type | Trans Partner | TAFS Status | Fund Type | Addl. Info. |
| 4187 | 4276 | Actual Collections From Financing Fund | E | | | | U/E | | |
| 4187 | 4277 | Other Actual Collections - Federal | E | | | | U/E | | |
| 4187 | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U | | |
| 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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|---|---|---|---|---|---|---|---|---|---|
| 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/E | | |
| 1000 | 4139 | Contract Authority Carried Forward | B | | | | U/E | | |
| 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 | Appropriation Trust Fund Expenditure Transfers - 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 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | U | | |
| 1000 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | U | | |
| 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 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | U/E | 1 | |
| 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 Outlayed 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 Trust or Special Fund Receipts | E | | D/P | | U/E | 2/7 | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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 | 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 | |
| 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/E | | |
| 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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 | 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 | | |
| **1020** | **4196** | **Balance Transfer-In - Expired to Expired** | **E** | | | | **E** | | |
| **1020** | **4197** | **Balance Transfer-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 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U/E | | |
| 1020 | 4295 | Revaluation of Foreign Currency in 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 | |

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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. |
| 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 | ~~1/2/3/4/7~~ | |
| 1020 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | U/E | | |
| 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 | 1/2/7 | |
| 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 | | |

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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. |
| 1021 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **1043** | **Other changes in unobligated balance (+ or -)** | | | | | | | | |
| 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 | ET | |
| 1043 | 4153 | Transfers of Contract Authority - Nonallocation | B | | | | U | ET | |
| 1043 | 4176 | Allocation Transfers of Prior-Year Balances | E | | | | U/E | | |
| 1043 | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | U | | 2 |
| 1043 | 4190 | Transfers - Prior-Year Balances | E | | | | 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 Transfer-In - Expired to Expired** | **E** | | | | **E** | | |
| 1043 | 4197 | **Balance Transfer-Out - Expired to Expired** | **E** | | | | **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 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | U | | |
| 1043 | 4295 | Revaluation of Foreign Currency in 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 | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| | | | | | | | | | |
| **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 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 | |
| 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 | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | U | 1/3/4 | |
| 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | P | | U/E | 7 | 1 |
| 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | P | | U/E | 7 | 1 |
| 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | U/E | 1/7 | 1 |
| 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | U/E | 1/7 | 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 | | |
| 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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| 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 | |
| 1290 | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | U | 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 | |
| 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 | | |
| 1290 | 4383 | Temporary Reduction - Prior-Year Balances | E | | D/P | | U | | |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | P | | U | 2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | P | | U | 2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | D | | U | 1/2/7 | 1 |
| 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | D | | U | 1/2/7 | 1 |
| 1290 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | P | | U | | |
| 1290 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | P | | U | | |
| 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 |

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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 | 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/E | 1/2/7 | 1 |
| 1290 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | P | | U/E | 1/27 | 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 | 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 | | |
| 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 | | B | | 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 | |
| 1490 | 4392 | Permanent Reduction - New Budget Authority | E | | B | | U | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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/E | | 1 |
| 1690 | 4137 | Transfers of Contract Authority - Allocation | B | | | | U/E | | 1 |
| 1690 | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | U | 7 | 1 |
| 1690 | 4153 | Transfers of Contract Authority - Nonallocatior | B | | | | U | 7 | 1 |
| 1690 | 4160 | Anticipated Transfers - Current-Year Authority | E | | C | | U | | 2 |
| 1690 | 4392 | Permanent Reduction - New Budget Authority | E | | C | | U | | |
| 1690 | 4393 | Permanent Reduction - Prior-Year Balances | E | | C | | U | | |
| 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 | **1/2/7** | 1 |
| 1690 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | C | | U | **1/2/7** | 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 |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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 | 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 | | | | 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 |
| 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 Appropriation Trust Fund Expenditure Transfers | E | | | | 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 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | 1 |
| 1890 | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |

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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 | 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U | | |
| 1890 | 4382 | Temporary Reduction - New Budget Authority | E | | S | | U | | |
| 1890 | 4383 | Temporary Reduction - Prior-Year Balances | E | | S | | U | | |
| 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | S | | U | | 1 |
| 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | S | | U | | 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 |
| 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)** | | | | | | | | |
| | **Unobligated balance, end of year** | | | | | | | | |
| 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 |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| 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 | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 |
| 2404 | 4070 | Anticipated Collections From Federal Sources | E | C | | | U | | 2 |
| 2404 | 4210 | 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** | **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, October 1 (gross)** | | | | | | | | |
| 3000 | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | U/E | | |

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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. |
| 3000 | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | U/E | | |
| | | | | | | | | | |
| **3006** | **Adjustments to unpaid obligations, start of year (+ or -) (Note 28)** | | | | | | | | |
| ~~3016~~ **3006** | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3016~~ **3006** | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| ~~3016~~ **3006** | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3016~~ **3006** | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| ~~3016~~ **3006** | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| ~~3016~~ **3006** | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| ~~3016~~ **3006** | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| ~~3016~~ **3006** | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | |
| ~~3016~~ **3006** | 4283 | Interest Receivable From Treasury | E | | | | U/E | | |
| ~~3016~~ **3006** | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | |
| ~~3016~~ **3006** | 4286 | Receivable From the Financing Fund | E | | | | U/E | | |
| ~~3016~~ **3006** | 4287 | Other Federal Receivables | E | | | | U/E | | |
| ~~3016~~ **3006** | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3006** | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3006** | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3016~~ **3006** | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3006** | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3006** | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3006** | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3016~~ **3006** | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| ~~3032~~ **3012** | **Obligations incurred** | | | | | | | | |
| ~~3032~~ **3012** | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3032~~ **3012** | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | |
| ~~3032~~ **3012** | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | U/E | | 1 |
| ~~3032~~ **3012** | 4902 | Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| ~~3032~~ **3012** | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | U | | 1 |
| ~~3032~~ **3012** | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | U | | 1 |
| ~~3032~~ **3012** | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3032~~ **3012** | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| | | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| ~~3040~~ 3020 | **Outlays (gross) (-)** | | | | | | | | |
| ~~3040~~ 3020 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | 1 |
| ~~3040~~ 3020 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | U/E | | 1 |
| ~~3040~~ 3020 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | U/E | | |
| ~~3040~~ 3020 | 4902 | Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| ~~3040~~ 3020 | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | U | | 1 |
| ~~3040~~ 3020 | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | U | | 1 |
| ~~3040~~ 3020 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | U/E | | |
| | | | | | | | | | |
| ~~3062~~ 3032 | **Actual transfers, unpaid obligations (net) (+ or -)** | | | | | | | | |
| ~~3062~~ 3032 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3062~~ 3032 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| ~~3082~~ 3042 | **Recoveries of prior year unpaid obligations (-)** | | | | | | | | |
| ~~3082~~ 3042 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3082~~ 3042 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| | | | | | | | | | |
| ~~3090~~ 3050 | **Unpaid obligations, end of year~~(gross)~~** | | | | | | | | |
| ~~3090~~ 3050 | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3090~~ 3050 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3090~~ 3050 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3090~~ 3050 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3090~~ 3050 | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3090~~ 3050 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3090~~ 3050 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3090~~ 3050 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| | **Uncollected payments** | | | | | | | | |
| ~~3010~~ 3060 | **Uncollected customer payments from Federal sources, brought forward, October 1 (-)** | | | | | | | | |
| ~~3010~~ 3060 | 4221 | Unfilled Customer Orders Without Advance | B | | | F/E | U/E | | |
| ~~3010~~ 3060 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | U/E | | |
| ~~3010~~ 3060 | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | F/E | U/E | | |
| ~~3010~~ 3060 | 4283 | Interest Receivable From Treasury | B | | | | U/E | | |
| ~~3010~~ 3060 | 4285 | Receivable From the Liquidating Fund | B | | | | U/E | | |
| ~~3010~~ 3060 | 4286 | Receivable From the Financing Fund | B | | | | U/E | | |
| ~~3010~~ 3060 | 4287 | Other Federal Receivables | B | | | | U/E | | |
| | | | | | | | | | |
| 3066 | **Adjustments to uncollected payments, Federal sources, start of year (+ or -) (Note 28)** | | | | | | | | |
| ~~3016~~ 3066 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| ~~3016~~ **3066** | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| ~~3016~~ **3066** | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3016~~ **3066** | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| ~~3016~~ **3066** | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| ~~3016~~ **3066** | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| ~~3016~~ **3066** | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| ~~3016~~ **3066** | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | |
| ~~3016~~ **3066** | 4283 | Interest Receivable From Treasury | E | | | | U/E | | |
| ~~3016~~ **3066** | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | |
| ~~3016~~ **3066** | 4286 | Receivable From the Financing Fund | E | | | | U/E | | |
| ~~3016~~ **3066** | 4287 | Other Federal Receivables | E | | | | U/E | | |
| ~~3016~~ **3066** | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3066** | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3066** | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3016~~ **3066** | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3066** | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3066** | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | U/E | | |
| ~~3016~~ **3066** | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | U/E | | |
| ~~3016~~ **3066** | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | U/E | | |
| | | | | | | | | | |
| ~~3052~~ **3072** | **Change in uncollected customer payments from Federal sources (+ or -)** | | | | | | | | |
| ~~3052~~ **3072** | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | 1 |
| ~~3052~~ **3072** | 4221 | Unfilled Customer Orders Without Advance | B | | | F/E | U/E | | 1 |
| ~~3052~~ **3072** | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | 1 |
| ~~3052~~ **3072** | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | F/E | U/E | | 1 |
| ~~3052~~ **3072** | 4283 | Interest Receivable From Treasury | E | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4283 | Interest Receivable From Treasury | B | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4285 | Receivable From the Liquidating Fund | B | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4286 | Receivable From the Financing Fund | E | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4286 | Receivable From the Financing Fund | B | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4287 | Other Federal Receivables | E | | | | U/E | | 1 |
| ~~3052~~ **3072** | 4287 | Other Federal Receivables | B | | | | U/E | | 1 |
| | | | | | | | | | |
| | | | | | | | | | |
| ~~3072~~ **3082** | **Actual transfers, uncollected payments from Federal sources (net) (+ or -)** | | | | | | | | |
| ~~3072~~ **3082** | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3072~~ **3082** | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| ~~3072~~ **3082** | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| ~~3072~~ **3082** | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| ~~3072~~ **3082** | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| | | | | | | | | | |
| | | | | | | | | | |
| ~~3091~~ 3090 | **Uncollected customer payments from Federal sources, end of year (-** | | | | | | | | |
| ~~3091~~ 3090 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3091~~ 3090 | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| ~~3091~~ 3090 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| ~~3091~~ 3090 | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | U/E | | |
| ~~3091~~ 3090 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | U/E | | |
| ~~3091~~ 3090 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | F/E | U/E | | |
| ~~3091~~ 3090 | 4234 | Other Federal Receivables - Transferred | E | | | | U/E | | |
| ~~3091~~ 3090 | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | U/E | | |
| ~~3091~~ 3090 | 4283 | Interest Receivable From Treasury | E | | | | U/E | | |
| ~~3091~~ 3090 | 4285 | Receivable From the Liquidating Fund | E | | | | U/E | | |
| ~~3091~~ 3090 | 4286 | Receivable From the Financing Fund | E | | | | U/E | | |
| ~~3091~~ 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. | | | | | | | | |
| | | | | | | | | | |
| ~~3100~~ 3200 | **Obligated balance, end of year (net)** | | | | | | | | |
| | 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. | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| ~~3015~~ | ~~**Obligated balance, start of year (net), before adjustments (+ or -)**~~ | | | | | | | | |
| | ~~This line is calculated. Equals sum of SBR lines 3000 and 3010.~~ | | | | | | | | |
| | | | | | | | | | |
| ~~3021~~ | ~~**Obligated balance, start of year (net), as adjusted**~~ | | | | | | | | |
| | ~~This line is calculated. Equals sum of SBR lines 3015 and 3016~~ | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| 4177 | 4255 | Appropriation Trust Fund Expenditure Transfers - 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 and Market Adjustment - 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** | | | | | | | | |
| 4178 | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | U/E | | |
| 4178 | 4221 | Unfilled Customer Orders Without Advance | B | | | F/E | U/E | | |
| 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | U/E | | |
| 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - 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 | 4210 | Anticipated Reimbursements and Other Income | E | D | | | U | | |
| 4179 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | U | | |
| 4179 | 4160 | Anticipated Transfers - Current-Year Authority | E | | S | | U | | |

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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. |
| | | | | | | | | | |
| | | | | | | | | | |
| **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 | Appropriation Trust Fund Expenditure Transfers - 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 | | |
| 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 and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | U | | |
| 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. | | | | | | | | |

| USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting(DRAFT) | | | | 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. |
| | | | | | | | | | |
| | | | | | | | | | |
| **4200** | **Distributed offsetting receipts (-)** | | | | | | | | 4 |
| | (Not supported by USSGL) | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **4210** | **Agency outlays, net (discretionary and mandatory)** | | | | | | | | |
| | (Not supported by USSGL) | | | | | | | | |
| | | | | | | | | | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| | **BUDGETARY RESOURCES:** | | | | | | | | |
| | | | | | | | | | |
| **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | B | | | U | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **EG** | 3 |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B/P | | U/E | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **ES/ET** | 3 |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | B | | | U/E | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **EG/ES/ET** | 3 |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | B | | | U | **ET** | 3 |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U/E | **ET** | 3 |
| 1000 | 413900 | Contract Authority Carried Forward | D/C | B | | | U/E | **ET** | 3 |
| 1000 | 414900 | Borrowing Authority Carried Forward | D/C | B | | | U/E | EG/EP/ER/ES/ET | 3 |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 3 |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U/E | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **EP/ES/ET** | 3 |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D/C | B | | | U/E | EG/ES/ET | 3 |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | D/C | B | | | U/E | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **EP/ES/ET** | 3 |
| 1000 | 420100 | Total Actual Resources - Collected | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D/P/S | | U | ~~EG/ES/ET~~ **EG/EP/ER/ES/ET** | 3 |
| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C/P | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C/P | | U/E | EG | 3 |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | B | **S** | | U | ~~EC/EG/EM/EP/ER/ES/ET/TR~~ **EG/EP/ER** | 3 |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |

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| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1000 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | ~~EG/EM/EP/ER~~ **EG/ER** | 3 |
| | | | | | | | | | |
| **1020** | **Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28) /5** | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | |
| 1020 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U/E | EG/EP/ER | |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Cancellation | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | E | | | U | EG | |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Temporary Reduction | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U/E | ES/ET | |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B/P | | U/E | ET | |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | | U/E | ET | |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B/P | | U/E | EG/ES/ET | |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B/P | | U/E | EG/ES/ET | |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413100 | Current-Year Contract Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413200 | Substitution of Contract Authority | D/C | E | S | | U/E | ER | |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413400 | Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413500 | Contract Authority Liquidated | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U/E | ET | |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414000 | Substitution of Borrowing Authority | D/C | E | B/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1020 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EG/EP/ER | |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U/E | EP/ES/ET | |
| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417000 | Transfers - Current-Year Authority | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D/C | E | | | U/E | EG/ES/ET | |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | D/C | E | | | U/E | EP/ES/ET | |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419000 | Transfers - Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| **1020** | **419600** | **Balance Transfer-In - Expired to Expired** | **D/C** | **E** | | | **E** | **EC/EG/EM/EP/ER/ES/ET/TR** | |
| **1020** | **419700** | **Balance Transfer-Out - Expired to Expired** | **D/C** | **E** | | | **E** | **EC/EG/EM/EP/ER/ES/ET/TR** | |
| 1020 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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

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|---|---|---|---|---|---|---|---|---|---|
| 1020 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1020 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | |
| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | D/C | E | | | U/E | ES/ET | |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | D/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | D/P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D/P/S | | U | EG/EP/ER/ET | |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | D/P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439000 | Reappropriations - Transfers-Out | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U/E | EG/EP/ER | |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B/C/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/C/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | |
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET | |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C/P | | U/E | EG/ES/ET | |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | |
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | |
| 1020 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **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 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1043** | **Other changes in unobligated balance (+ or -)** | | | | | | | | |
| 1043 | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 413400 | Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1043 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 418000 | Anticipated Transfers - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 419000 | Transfers - Prior-Year Balances | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419600 | Balance Transfer-In - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419700 | Balance Transfer-Out - Expired to Expired | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | C | E | | F | E | EC/EG/EM/EP/ER/ES/ET/TR | |

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| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1043 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 431000 | Anticipated Recoveries of Prior-Year Obligations | D | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | D/C | E | | | U | EG/EM/ER/ES/ET/TR | |
| 1043 | 435100 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | |
| 1043 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | |
| 1043 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | | | U/E | ES/ET | |
| 1043 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | |
| 1043 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | | | U | ES/ET | |
| | | | | | | | | | |
| **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 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U | EG/EP/ER | |
| 1290 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | |
| 1290 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | |
| 1290 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U | EG/EP/ER | |
| 1290 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U | EG/EP/ER | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | P | | E | EC/EG/EM/EP/ER/ES | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | D/P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1290 | 412000 | Anticipated Indefinite Appropriations | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Cancellation | D/C | E | P | | U | ES/ET | |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | E | | | U | EG | 1 |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D/C | B | | | U | EG | 1 |
| 1290 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Temporary Reduction | D/C | E | P | | U/E | EG/ES/ET | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U | ES/ET | |
| 1290 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U | EG/EP/ER | |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | C | E | P | | U/E | ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | | U/E | EG/ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | B | | | U/E | EG/ET | 1 |
| 1290 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | P | | U/E | EG/ES/ET | |
| 1290 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | P | | U/E | EG/ES/ET | |
| 1290 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413500 | Contract Authority Liquidated | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | 1 |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | B | | | U | ET | 1 |
| 1290 | 413800 | Appropriation To Liquidate Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 414000 | Substitution of Borrowing Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | |
| 1290 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D/C | E | P | | U | EG | |
| 1290 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D/C | E | | | U | ES/ET | |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 416500 | Allocations of Authority - Anticipated From Invested Balances | D/C | E | **B/C/D/P/R/S** | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

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|---|---|---|---|---|---|---|---|---|---|
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U/E | EP/ES/ET | 1 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U/E | EP/ES/ET | 1 |
| 1290 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417000 | Transfers - Current-Year Authority | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | | U/E | ES/ET | 1 |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | | U/E | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | | U/E | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | | U/E | ES/ET | 1 |
| 1290 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | ES/ET | |
| 1290 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | **P/R** | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | D/C | E | | | U | EG | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | D/P | | U | ES/ET | |
| 1290 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | D/P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U | ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U | ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D | | U | EG/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U | EG/ET | 1 |
| 1290 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | P | | U | ES/ET | |
| 1290 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | P | | U | ES/ET | |
| 1290 | 439000 | Reappropriations - Transfers-Out | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | E | EG | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U | EG/EP/ER | |
| 1290 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | 1 |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 1 |
| 1290 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | P | | U/**E** | **EG/**ES/ET | 1 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | P | | U/**E** | **EG/**ES/ET | 1 |
| | | | | | | | | | |
| **1490** | **Borrowing authority (discretionary and mandatory)** | | | | | | | | |
| 1490 | 404200 | Estimated Indefinite Borrowing Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404400 | Anticipated Reductions to Borrowing Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | B | | U | EP | 2 |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B | | U | ES/ET | |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B | | U | ES/ET | |
| 1490 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B | | U | ES/ET | |
| 1490 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | D/C | E | | | U | EP | |
| 1490 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP | |
| 1490 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **1690** | **Contract authority (discretionary and mandatory)** | | | | | | | | |
| 1690 | 403200 | Estimated Indefinite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 403400 | Anticipated Adjustments to Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 413100 | Current-Year Contract Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U/E | ET | 1 |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U/E | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1690 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1690 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | |

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|---|---|---|---|---|---|---|---|---|---|
| 1690 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | C | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C | | U | EG/ES/ET | 1 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C | | U | EG/ES/ET | 1 |
| | | | | | | | | | |
| **1890** | **Spending authority from offsetting collections (discretionary and mandatory)** | | | | | | | | |
| 1890 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Cancellation | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable Temporary Reduction | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | |
| 1890 | 413500 | Contract Authority Liquidated | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414000 | Substitution of Borrowing Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 417000 | Transfers - Current-Year Authority | D/C | E | S | F | U | EC/EG/EM/EP/ER/ET/TR | |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | | U/E | EG | 1 |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | | U/E | EG | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | | U/E | EP | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | | U/E | EP | 1 |
| 1890 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EG/EP | |
| 1890 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

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|---|---|---|---|---|---|---|---|---|---|
| 1890 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 1890 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U | EG/EP/ER/ET | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | EG/EP/ER/ET | 1 |
| 1890 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | 1 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | B | | | U | EG/EP/ER | 1 |
| 1890 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **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)** | | | | | | | | |
| | **Unobligated balance, end of year:** | | | | | | | | |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 2190 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 4 |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| **2204** | **Apportioned** | | | | | | | | |
| 2204 | 451000 | Apportionments | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2204 | 461000 | Allotments - Realized Resources | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 470000 | Commitments - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2304** | **Exempt from apportionment** | | | | | | | | |
| 2304 | 462000 | Unobligated Funds Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2304 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2304 | 472000 | Commitments - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2404** | **Unapportioned** | | | | | | | | |
| 2404 | 406000 | Anticipated Collections From Non-Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 407000 | Anticipated Collections From Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 421000 | Anticipated Reimbursements and Other Income | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 431000 | Anticipated Recoveries of Prior-Year Obligations | C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 442000 | Unapportioned Authority - Pending Rescission | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 443000 | Unapportioned Authority - OMB Deferral | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 445000 | Unapportioned Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 463000 | Funds Not Available for Commitment/Obligation | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 465000 | Allotments - Expired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **2490** | **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, October 1 (gross)** | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3015~~ | ~~Obligated balance, start of year (net), before adjustments (+ or -)~~ | | | | | | | | |
| | | | | | | | | | |
| | ~~This line is calculated. Equals sum of SBR lines 3000 and 3010.~~ | | | | | | | | |
| | | | | | | | | | |
| ~~3016~~ 3006 | **Adjustment to obligated balance, start of year (+ or -) (Note 28) /6** | | | | | | | | |
| ~~3016~~ 3006 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3016~~ 3006 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| ~~3016~~ 3006 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3021~~ | ~~Obligated balance, start of year (net), as adjusted~~ | | | | | | | | |
| | | | | | | | | | |
| | ~~This line is calculated. Equals sum of SBR lines 3015 and 3016~~ | | | | | | | | |
| | | | | | | | | | |
| ~~3032~~ 3012 | **Obligations incurred** | | | | | | | | |
| ~~3032~~ 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3032~~ 3012 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3032~~ 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3032~~ 3012 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3032~~ 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| ~~3032~~ 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| ~~3032~~ 3012 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3032~~ 3012 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3040~~ 3020 | **Outlays (gross) (-)** | | | | | | | | |
| ~~3040~~ 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3040~~ 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3040~~ 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3040~~ 3020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3040~~ 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |

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|---|---|---|---|---|---|---|---|---|---|
| ~~3040~~ 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| ~~3040~~ 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3052~~ 3072 | **Change in uncollected customer payments from Federal sources (+ or-)** | | | | | | | | |
| ~~3052~~ 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| ~~3052~~ 3072 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| | | | | | | | | | |
| ~~3010~~ 3060 | **Uncollected customer payments from Federal sources, brought forward, October 1 (-)** | | | | | | | | |
| ~~3010~~ 3060 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3010~~ 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3010~~ 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3010~~ 3060 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3010~~ 3060 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| ~~3010~~ 3060 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3010~~ 3060 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3062~~ 3032 | **Actual transfers, unpaid obligations (net) (+ or -)** | | | | | | | | |
| ~~3062~~ 3032 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3062~~ 3032 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3072~~ 3082 | **Actual transfers, uncollected payments from Federal sources (net) (+ or -)** | | | | | | | | |
| ~~3072~~ 3082 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3072~~ 3082 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3072~~ 3082 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3072~~ 3082 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3072~~ 3082 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3082~~ 3042 | **Recoveries of prior year unpaid obligations (-)** | | | | | | | | |
| ~~3082~~ 3042 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3082~~ 3042 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3090~~ 3050 | **Unpaid obligations, end of year (gross)** | | | | | | | | |
| ~~3090~~ 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3090~~ 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| ~~3090~~ 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| ~~3016~~ 3066 | **Adjustments to uncollected payments, Federal sources, start of year (+ OR -) (Note 28)** | | | | | | | | |
| ~~3016~~ 3066 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | | | | | | | |
| ~~3016~~ 3066 | 422100 | Unfilled Customer Orders Without Advance | | | | | | | |
| ~~3016~~ 3066 | 422500 | Expenditure Transfers from Trust Funds - Receivable | | | | | | | |
| ~~3016~~ 3066 | 423000 | Unfilled Customer Orders Without Advance - Transferred | | | | | | | |
| ~~3016~~ 3066 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | | | | | | |
| ~~3016~~ 3066 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | | | | | | | |
| ~~3016~~ 3066 | 423400 | Other Federal Receivables - Transferred | | | | | | | |
| ~~3016~~ 3066 | 425100 | Reimbursements and Other Income Earned - Receivable | | | | | | | |
| ~~3016~~ 3066 | 428300 | Interest Receivable From Treasury | | | | | | | |
| ~~3016~~ 3066 | 428500 | Receivable From the Liquidating Fund | | | | | | | |
| ~~3016~~ 3066 | 428600 | Receivable From the Financing Fund | | | | | | | |
| ~~3016~~ 3066 | 428700 | Other Federal Receivables | | | | | | | |
| ~~3016~~ 3066 | 480100 | Undelivered Orders - Obligations, Unpaid | | | | | | | |
| ~~3016~~ 3066 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | | | | | | | |
| ~~3016~~ 3066 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | | | | | |
| ~~3016~~ 3066 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | | | | | |
| ~~3016~~ 3066 | 490100 | Delivered Orders - Obligations, Unpaid | | | | | | | |
| ~~3016~~ 3066 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | | | | | | | |
| ~~3016~~ 3066 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | | | | | |
| ~~3016~~ 3066 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | | | | | |
| | | | | | | | | | |
| ~~3091~~ 3090 | **Uncollected customer payments from Federal souces, end of year (-)** | | | | | | | | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| ~~3091~~ 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ES/ET/TR | |
| ~~3091~~ 3090 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| ~~3091~~ 3090 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| | **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.** | | | | | | | | |
| | | | | | | | | | |
| ~~3100~~ 3200 | **Obligated balance, end of year (net)** | | | | | | | | |
| | | | | | | | | | |
| | **This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 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)** | | | | | | | | |
| | | | | | | | | | |
| **4177** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | |
| 4177 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4177 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4177 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 4177 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | |
| 4177 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EP/ER/TR | |
| 4177 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4177 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4178** | **Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)** | | | | | | | | |
| 4178 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428500 | Receivable From the Liquidating Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428600 | Receivable From the Financing Fund | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 4178 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4178 | 428700 | Other Federal Receivables | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4179** | **Anticipated offsetting collections (discretionary and mandatory) (+ or -)** | | | | | | | | |
| 4179 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4179 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4179 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/TR | 2 |
| 4179 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D/C | E | | | U | EC/EG/EP/ER/ES/ET/TR | 2 |
| | | | | | | | | | |
| **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 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 4185 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **4187** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | |
| 4187 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |

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

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4187 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427300 | Interest Collected From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| **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)** | | | | | | | | |
| | | | | | | | | | |

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. |
| | | | | | | | | | |
| **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 | | |

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 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 | |
| | | | | | | | | | |
| **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 Earmarked Receipts Transferred In | X | X | | | | |
| 8 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | X | X | | | | |

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. |
| 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 | 7190 | Other Gains | 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 | 7290 | Other Losses | 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 | | | | |
| 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 | |

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. |
| 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:** | | | | | | | | | |
| | | | | | | | | | |
| **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 | | | | |
| | | | | | | | | | |

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. |
| **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 |
| | | | | | | | | | |

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. |

**USSGL Crosswalk - Statement of Changes in Net Position**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Exch/Nonexch | Cust/Noncust | Budgetary Impact Indicator | Addl. Info. |
|---|---|---|---|---|---|---|---|
| | **Cumulative Results of Operations:** | | | | | | |
| | | | | | | | |
| **1** | **Beginning Balances** | | | | | | |
| 1 | 331000 | Cumulative Results of Operations | B | | | | |
| | | | | | | | |
| **2** | **Adjustments (+/-)** | | | | | | |
| | | | | | | | |
| **2a** | **Changes in Accounting Principles (+/-)** | | | | | | |
| 2a | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| 2a | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| | | | | | | | |
| **2b** | **Corrections of Errors (+/-)** | | | | | | |
| 2b | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | | | | |
| 2b | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| 2b | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| 2b | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | | | | |
| | | | | | | | |
| **3** | **Beginning Balances, as Adjusted** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sums of lines 1 through 2b.** | | | | | | |
| | | | | | | | |
| | **Budgetary Financing Sources:** | | | | | | |
| | | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **4** | **Other Adjustments (Recissions, etc.) (+/-)** | | | | | | |
| 4 | 579000 | Other Financing Sources | E | | | D | 3 |
| 4 | 591900 | Revenue and Other Financing Sources - Cancellations | E | | | | |
| | | | | | | | |
| **5** | **Appropriations Used** | | | | | | |
| 5 | 570000 | Expended Appropriations | E | | | | 2 |
| | | | | | | | |
| **6** | **Nonexchange Revenue** | | | | | | |
| 6 | 531000 | Interest Revenue - Other | E | T | A | | |
| 6 | 531100 | Interest Revenue - Investments | E | T | A | | |
| 6 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | T | A | | |
| 6 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | T | A | | |
| 6 | 531800 | Contra Revenue for Interest Revenue - Investments | E | T | A | | |
| 6 | 531900 | Contra Revenue for Interest Revenue - Other | E | T | A | | |
| 6 | 532000 | Penalties and Fines Revenue | E | T | A | | |
| 6 | 532400 | Contra Revenue for Penalties and Fines | E | T | A | | |
| 6 | 540000 | Funded Benefit Program Revenue | E | T | | | |
| 6 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | T | | | |
| 6 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 580100 | Tax Revenue Collected - Individual | E | T | A | | 4 |
| 6 | 580200 | Tax Revenue Collected - Corporate | E | T | A | | 4 |
| 6 | 580300 | Tax Revenue Collected - Unemployment | E | T | A | | 4 |
| 6 | 580400 | Tax Revenue Collected - Excise | E | T | A | | 4 |
| 6 | 580500 | Tax Revenue Collected - Estate and Gift | E | T | A | | 4 |
| 6 | 580600 | Tax Revenue Collected - Customs | E | T | A | | 4 |
| 6 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | T | A | | 4 |
| 6 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | T | A | | 4 |
| 6 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | T | A | | 4 |
| 6 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | T | A | | 4 |
| 6 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | T | A | | 4 |
| 6 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | T | A | | 4 |
| 6 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | T | A | | 4 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6 | 583100 | Contra Revenue for Taxes - Individual | E | T | A | | 4 |
| 6 | 583200 | Contra Revenue for Taxes - Corporate | E | T | A | | 4 |
| 6 | 583300 | Contra Revenue for Taxes - Unemployment | E | T | A | | 4 |
| 6 | 583400 | Contra Revenue for Taxes - Excise | E | T | A | | 4 |
| 6 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | T | A | | 4 |
| 6 | 583600 | Contra Revenue for Taxes - Customs | E | T | A | | 4 |
| 6 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | T | A | | 4 |
| 6 | 589100 | Tax Revenue Refunds - Individual | E | T | A | | 4 |
| 6 | 589200 | Tax Revenue Refunds - Corporate | E | T | A | | 4 |
| 6 | 589300 | Tax Revenue Refunds - Unemployment | E | T | A | | 4 |
| 6 | 589400 | Tax Revenue Refunds - Excise | E | T | A | | 4 |
| 6 | 589500 | Tax Revenue Refunds - Estate and Gift | E | T | A | | 4 |
| 6 | 589600 | Tax Revenue Refunds - Customs | E | T | A | | 4 |
| 6 | 590000 | Other Revenue | E | T | A | D | |
| 6 | 590900 | Contra Revenue for Other Revenue | E | T | A | D | |
| | | | | | | | |
| **7** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | |
| 7 | 560000 | Donated Revenue - Financial Resources | E | T | A | | |
| 7 | 560900 | Contra Revenue for Donations - Financial Resources | E | T | A | | |
| 7 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | T | A | D | |
| 7 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | T | A | D | |
| | | | | | | | |
| **8** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| 8 | 574000 | Appropriated Earmarked Receipts Transferred In | E | | | | |
| 8 | 574500 | Appropriated Earmarked Receipts Transferred Out | E | | | | |
| 8 | 575000 | Expenditure Financing Sources - Transfers-In | E | | | | |
| 8 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | | | | |
| 8 | 576000 | Expenditure Financing Sources - Transfers-Out | E | | | | |
| 8 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | | | | |
| 8 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | | | | |
| 8 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | | A | | |
| | | | | | | | |
| **9** | **Other (+/-)** | | | | | | |
| 9 | 579000 | Other Financing Sources | E | | | D | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 9 | 711000 | Gains on Disposition of Assets - Other | E | T | | D | |
| 9 | 711100 | Gains on Disposition of Investments | E | T | | D | |
| 9 | 711200 | Gains on Disposition of Borrowings | E | T | | D | |
| 9 | 718000 | Unrealized Gains | E | T | | D | |
| 9 | 719000 | Other Gains | E | T | | D | |
| 9 | 721000 | Losses on Disposition of Assets - Other | E | T | | D | |
| 9 | 721100 | Losses on Disposition of Investments | E | T | A | D | |
| 9 | 721200 | Losses on Disposition of Borrowings | E | T | | D | |
| 9 | 728000 | Unrealized Losses | E | T | | D | |
| 9 | 729000 | Other Losses | E | T | | D | |
| 9 | 750000 | Distribution of Income - Dividend | E | T | | D | |
| | | | | | | | |
| | **Other Financing Sources (Non Exchange):** | | | | | | |
| | | | | | | | |
| **10** | **Donations and Forfeitures of Property** | | | | | | |
| 10 | 561000 | Donated Revenue - Nonfinancial Resources | E | T | | | |
| 10 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | T | | | |
| 10 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | T | A | E | |
| 10 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | T | A | E | |
| | | | | | | | |
| **11** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| 11 | 572000 | Financing Sources Transferred In Without Reimbursement | E | | | | |
| 11 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | | | | |
| 11 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | | | | |
| 11 | 577500 | Nonbudgetary Financing Sources Transferred In | E | | | | |
| 11 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | | | | |
| 11 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | | | | |
| | | | | | | | |
| **12** | **Imputed Financing** | | | | | | |
| 12 | 578000 | Imputed Financing Sources | E | | | | |
| | | | | | | | |
| **13** | **Other (+/-)** | | | | | | |
| 13 | 579000 | Other Financing Sources | E | | | E | |
| 13 | 579100 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | E | | | E | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 13 | 579500 | Seigniorage | E | | | E | |
| 13 | 590000 | Other Revenue | E | T | A | E | |
| 13 | 590900 | Contra Revenue for Other Revenue | E | T | A | E | |
| 13 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | | A | E | |
| 13 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | | A | E | |
| 13 | 711000 | Gains on Disposition of Assets - Other | E | T | | E | |
| 13 | 711100 | Gains on Disposition of Investments | E | T | | E | |
| 13 | 711200 | Gains on Disposition of Borrowings | E | T | | E | |
| 13 | 718000 | Unrealized Gains | E | T | | E | |
| 13 | 719000 | Other Gains | E | T | | E | |
| 13 | 721000 | Losses on Disposition of Assets - Other | E | T | | E | |
| 13 | 721100 | Losses on Disposition of Investments | E | T | A | E | |
| 13 | 721200 | Losses on Disposition of Borrowings | E | T | | E | |
| 13 | 728000 | Unrealized Losses | E | T | | E | |
| 13 | 729000 | Other Losses | E | T | | E | |
| 13 | 750000 | Distribution of Income - Dividend | E | T | | E | |
| | | | | | | | |
| **14** | **Total Financing Sources** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 4 through 13.** | | | | | | |
| | | | | | | | |
| **15** | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | |
| | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | |
| **16** | **Net Change** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 14 minus 15.** | | | | | | |
| | | | | | | | |
| **17** | **Cumulative Results of Operations** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 3 and 16.** | | | | | | |
| | | | | | | | |
| | **Unexpended Appropriations:** | | | | | | |
| | | | | | | | |
| **18** | **Beginning Balances** | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 18 | 310000 | Unexpended Appropriations - Cumulative | B | | | | |
| | | | | | | | |
| **19** | **Adjustments (+/-)** | | | | | | |
| | | | | | | | |
| **19a** | **Changes in Accounting Principles (+/-)** | | | | | | |
| 19a | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | | | | |
| | | | | | | | |
| **19b** | **Corrections of Errors (+/-)** | | | | | | |
| 19b | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | | | | |
| 19b | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | | | | |
| | | | | | | | |
| **20** | **Beginning Balances, as Adjusted** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 18 through 19b.** | | | | | | |
| | | | | | | | |
| | **Budgetary Financing Sources:** | | | | | | |
| | | | | | | | |
| **21** | **Appropriations Received** | | | | | | |
| 21 | 310100 | Unexpended Appropriations - Appropriations Received | E | | | | 6 |
| | | | | | | | |
| **22** | **Appropriations Transferred-In/Out (+/-)** | | | | | | |
| 22 | 310200 | Unexpended Appropriations - Transfers-In | E | | | | 2 |
| 22 | 310300 | Unexpended Appropriations - Transfers-Out | E | | | | 2 |
| | | | | | | | |
| **23** | **Other Adjustments (Recissions, etc.) (+/-)** | | | | | | |
| 23 | 310600 | Unexpended Appropriations - Adjustments | E | | | | 2 |
| | | | | | | | |
| **24** | **Appropriations Used** | | | | | | |
| 24 | 310700 | Unexpended Appropriations - Used | E | | | | |
| | | | | | | | |
| **25** | **Total Budgetary Financing Sources** | | | | | | |
| | | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **This line is calculated. Equals sum of lines 21 through 24.** | | | | | | |
| | | | | | | | |
| **26** | **Total Unexpended Appropriations** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 20 and 25.** | | | | | | |
| | | | | | | | |
| **27** | **Net Position (Note 5)** | | | | | | |
| | | | | | | | |
| | **This line is calculated. Equals sum of lines 17 and 26.** | | | | | | |
| | | | | | | | |