

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>BUDGETARY RESOURCES:</b>											
<b>1</b>	<b>1000</b>	<b>1000</b>	<b>Unobligated balance brought forward, October</b>								3
1	1000	1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1	1000	1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1	1000	1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1	1000	1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1	1000	1000	4137	Transfers of Contract Authority - Allocation	B				U/E		
1	1000	1000	4139	Contract Authority Carried Forward	B				U/E		
1	1000	1000	4149	Borrowing Authority Carried Forward	B				U/E		
1	1000	1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1	1000	1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1	1000	1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1	1000	1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1	1000	1000	4201	Total Actual Resources - Collected	B				U/E		
1	1000	1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1	1000	1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1	1000	1000	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
1	1000	1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1	1000	1000	4283	Interest Receivable From Treasury	B				U/E		
1	1000	1000	4285	Receivable From the Liquidating Fund	B				U/E		
1	1000	1000	4286	Receivable From the Financing Fund	B				U/E		
1	1000	1000	4287	Other Federal Receivables	B				U/E		
1	1000	1000	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1	1000	1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U	1/2/7	
1	1000	1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1	1000	1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1	1000	1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U/E	1	
1	1000	1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1	1000	1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1	1000	1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1	1000	1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1	1000	1000	4908	Authority Outlayed Not Yet Disbursed	B				U		
	<b>1020</b>	<b>1020</b>	<b>Adjustment to unobligated balance, brought forward, October 1</b>								5
	1020	1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
	1020	1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
	1020	1020	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U/E	2/7	
	1020	1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
	1020	1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
	1020	1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	

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	1020	1020	4119	Other Appropriations Realized	E				U/E		
	1020	1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Cancellation	E		P/S		U/E		
	1020	1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	
	1020	1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U/E		
		1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/7	
	1020	1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
	1020	1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
	1020	1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
	1020	1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
	1020	1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/7	
	1020	1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U/E	2/7	
	1020	1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
	1020	1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
	1020	1020	4131	Current-Year Contract Authority Realized	E				U/E		
	1020	1020	4132	Substitution of Contract Authority	E		S		U/E		
	1020	1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
	1020	1020	4134	Contract Authority Withdrawn	E				U/E		
	1020	1020	4135	Contract Authority Liquidated	E		P/S		U/E		
	1020	1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
	1020	1020	4137	Transfers of Contract Authority - Allocation	E				U/E		
	1020	1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
	1020	1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
	1020	1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
	1020	1020	4143	Decreases to Indefinite Borrowing Authority	E				U/E		
	1020	1020	4144	Borrowing Authority Withdrawn	E				U/E		
	1020	1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
	1020	1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
	1020	1020	4150	Reappropriations - Transfers-In	E				U/E		
	1020	1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
	1020	1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
	1020	1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
	1020	1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
	1020	1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
	1020	1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
	1020	1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
	1020	1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
	1020	1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
	1020	1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
	1020	1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
	1020	1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		

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Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	
	1020	1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E	
	1020	1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E	
	1020	1020	4190	Transfers - Prior-Year Balances	E				U/E	
	1020	1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E	
	1020	1020	4192	Balance Transfers - Unexpired to Expired	E				U/E	
	1020	1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E	
	1020	1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E	
	1020	1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E	
	1020	1020	4221	Unfilled Customer Orders Without Advance	E				U/E	
	1020	1020	4222	Unfilled Customer Orders With Advance	E				U/E	
	1020	1020	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E	
	1020	1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E	
	1020	1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E	
	1020	1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E	
	1020	1020	4234	Other Federal Receivables - Transferred	E				U/E	
	1020	1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E	
	1020	1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E	
	1020	1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E	
	1020	1020	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E	
	1020	1020	4260	Actual Collections of "governmental-type" Fees	E				U/E	
	1020	1020	4261	Actual Collections of Business-Type Fees	E				U/E	
	1020	1020	4262	Actual Collections of Loan Principal	E				U/E	
	1020	1020	4263	Actual Collections of Loan Interest	E				U/E	
	1020	1020	4264	Actual Collections of Rent	E				U/E	
	1020	1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E	
	1020	1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E	
	1020	1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E	
	1020	1020	4271	Actual Program Fund Subsidy Collected	E				U/E	
	1020	1020	4273	Interest Collected From Treasury	E				U	
	1020	1020	4275	Actual Collections From Liquidating Fund	E				U/E	
	1020	1020	4276	Actual Collections From Financing Fund	E				U/E	
	1020	1020	4277	Other Actual Collections - Federal	E				U/E	
	1020	1020	4283	Interest Receivable From Treasury	E				U/E	
	1020	1020	4285	Receivable From the Liquidating Fund	E				U/E	
	1020	1020	4286	Receivable From the Financing Fund	E				U/E	
	1020	1020	4287	Other Federal Receivables	E				U/E	
	1020	1020	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E	
	1020	1020	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U	
	1020	1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E	
	1020	1020	4350	Canceled Authority	E				E	
	1020	1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E	
	1020	1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7
	1020	1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7
	1020	1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7
	1020	1020	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E				U/E	



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		<b>1021</b>		<b>Recoveries of prior year unpaid obligations</b>							
2	1021	1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
2	1021	1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
		<b>1043</b>		<b>Other changes in unobligated balance</b>							
6	1042	1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
6	1025	1043	4134	Contract Authority Withdrawn	E				U		
6	1024	1043	4144	Borrowing Authority Withdrawn	E				U		
6	1023	1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
6	1022	1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
4	1010 1011	1043	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
4	1040	1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
4	1010 1011	1043	4190	Transfers - Prior-Year Balances	E				U		
4	1010 1012	1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
4	1012	1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
4	1010	1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
4	1012	1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
6	1026	1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
6	1026	1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
2	1041	1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
4	1026	1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
6	1029	1043	4350	Canceled Authority	E				E		
6	1029	1043	4350	Canceled Authority	E				U	2/4/7	
6	1029	1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
6	1029	1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
6	1029	1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
6	1029	1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
5	1031	1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
5	1031	1043	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				U	2/7	
		<b>1050</b>	<b>1051</b>	<b>Unobligated balance from prior year budget authority, net</b>							
				This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043							
		<b>1290</b>	<b>1290</b>	<b>Appropriations (discretionary and mandatory)</b>							

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6	1152 1252	1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
3A	1100 1170 1200 1270	1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
3A	1100 1200	1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
3A	1101 1171 1201 1271	1290	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U	2/7	
3A	1100 1170 1200 1270	1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
3A	1100 1170 1200 1270	1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
3A	1200	1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
N/A	1200	1290	4119	Other Appropriations Realized	E		P		E	1	
3A	1100 1103 1104 1170 1200 1270	1290	4119	Other Appropriations Realized	E		D/P		U		
3A	1150 1250	1290	4120	Anticipated Indefinite Appropriations	E				U		2
3A	1101 1201	1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
3A	1200	1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
3A	1200	1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
3A	1101 1201	1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
3A	1101 1201	1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
3A	1200	1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
3A	1101 1201	1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	7	1
3A	1101 1201	1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	7	1
3A	1101 1200 1201	1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/7	1
3A	1101 1200 1201	1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/7	1

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3A	1101 1200 1201	1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
3A	1101 1200 1201	1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
6	1138	1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
6	1137 1238	1290	4135	Contract Authority Liquidated	E		P		U		
6	1137 1238	1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
6	1137 1238	1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
3A	1100 1101 1200 1201	1290	4138	Appropriation To Liquidate Contract Authority	E				U		
6	1139 1239	1290	4140	Substitution of Borrowing Authority	E		P		U		
6	1135 1236	1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
6	1236	1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
3A	1105 1204	1290	4150	Reappropriations - Transfers-In	E				U		
6	1137	1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
3A	1200 1203	1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1	
3A	1200 1203	1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				U	2/7	
4	1151 1251	1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
4	1151 1251	1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
4	1120 1121 1220 1221	1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
4	1120 1121 1220 1221	1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1
4	1120 1121 1220 1221	1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
4	1120 1121 1220 1221	1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		

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4	1120 1121 1220 1221	1290	4170	Transfers - Current-Year Authority	E		P		U		
4	1121 1221	1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
4	1121 1221	1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
4	1120 1220	1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
4	1120 1220	1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
4	1120 1121 1220 1221	1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
4	1121 1220 1221	1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
N/A	1151 1251	1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U		
N/A	1120 1121 1220 1221	1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
3A	1200	1290	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E				U		
5	1132 1174 1232 1273	1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U		
5	1131 1133 1232	1290	4383	Temporary Reduction - Prior-Year Balances	E		D/P		U		
3A	1101 1170 1171 1201 1270 1271	1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U	2/7	1
3A	1101 1170 1171 1201 1270 1271	1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	1/2/7	1
5	1132 1232	1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U		
5	1133 1232	1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U		
6	1131 1230	1290	4390	Reappropriations - Transfers-Out	E				E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3A	1100 1200	1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
3A	1100 1200	1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
6	1130 1173 1230 1272	1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
6	1131 1230	1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
3A	1101 1201	1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
3A	1101 1201	1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
5	1134 1235	1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
5	1134 1230 1235	1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U		1
5	1134 1230 1235	1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U		1
		<b>1490</b>	<b>Borrowing Authority (discretionary and mandatory)</b>								
3B	1300 1400	1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
6	1330 1430	1490	4044	Anticipated Adjustments to Borrowing Authority	E				U		2
3A	1400	1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	
3A	1400	1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
3B	1400	1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U		
6	1421	1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
3B	1300 1400	1490	4141	Current-Year Borrowing Authority Realized	E				U		
6	1421	1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E		B		U		
6	1300 1400	1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
6	1320 1420	1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
		<b>1690</b>	<b>Contract Authority (discretionary and mandatory)</b>								
3C	1500 1600	1690	4032	Estimated Indefinite Contract Authority	E				U		2
6	1531 1631	1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
3C	1500 1600	1690	4131	Current-Year Contract Authority Realized	E				U		
6	1500 1600	1690	4133	Decreases to Indefinite Contract Authority	E				U		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4	1510 1511 1610 1611	1690	4137	Transfers of Contract Authority - Allocation	E				U/E		1
		1690	4137	Transfers of Contract Authority - Allocation	B				U/E		1
4	1610 1611	1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
		1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
4	1530 1630	1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
6	1520 1620	1690	4392	Permanent Reduction - New Budget Authority	E		C		U		
6	1520 1620	1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U		
5	1522 1622	1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
5	1522 1622	1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U		1
5	1522 1622	1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U		1
		<b>1890</b>	<b>Spending Authority from offsetting collections</b>								
6	1742 1842	1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
3D3	1740 1840	1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
3D3	1740 1840	1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
3D4	1702 1802	1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
3D4	1702 1802	1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
6	1826	1890	4132	Substitution of Contract Authority	E		S		U		
6	1727 1826	1890	4135	Contract Authority Liquidated	E		S		U		
6	1728 1827	1890	4140	Substitution of Borrowing Authority	E		S		U		
6	1726 1825	1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
6	1720 1820	1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U		
3D4	1702 1802	1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		
4	1741 1841	1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4	1710 1711 1810 1811	1890	4170	Transfers - Current-Year Authority	E		S		U		
4A	1711	1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
4A	1711	1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
4A	1810	1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4A	1810	1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1
4A	1711 1810	1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
	1710 1711 1810 1811	1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
N/A	1711 1810	1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
3D3	1740 1840	1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
3D1a	1700 1800	1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
3D5	1740 1840	1890	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		2
3D2b	1701 1801	1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3D2b	1701 1801	1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3D2a	1700 1800	1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
3D2a	1700 1800	1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
3D5	1701 1801	1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
3D5	1701 1801	1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
3D1b	1701 1801	1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3D1b	1701 1801	1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3D1a	1700 1800	1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
3D2a	1700 1800	1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
3D5	1700 1800	1890	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
3D1a	1700 1800	1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
3D1a	1700 1800	1890	4261	Actual Collections of Business-Type Fees	E				U/E		
3D1a	1700 1800	1890	4262	Actual Collections of Loan Principal	E				U/E		
3D1a	1700 1800	1890	4263	Actual Collections of Loan Interest	E				U/E		
3D1a	1700 1800	1890	4264	Actual Collections of Rent	E				U/E		
3D1a	1700 1800	1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
3D1a	1700 1800	1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		





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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
9A	2201 2202	2204	4510	Apportionments	E				U		
9A	2202 2203	2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
9A	2201 2202	2204	4610	Allotments - Realized Resources	E				U		
9A	2201 2202	2204	4700	Commitments - Programs Subject to Apportionment	E				U		
		<b>2304</b>	<b>Exempt from Apportionment</b>								
9B	2301 2302	2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
9B	2302 2303	2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
9B	2301 2302	2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
		<b>2404</b>	<b>Unapportioned</b>								
10	2403	2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
10	2403	2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
10	2403	2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
10	2403	2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
10	2402	2404	4420	Unapportioned Authority - Pending Rescission	E				U		
10	2401	2404	4430	Unapportioned Authority - OMB Deferral	E				U		
10	2403	2404	4450	Unapportioned Authority	E				U/E		
10	2403	2404	4630	Funds Not Available for Commitment/Obligation	E				U		
10	2403	2404	4650	Allotments - Expired Authority	E				E		
		<b>2490</b>	<b>Unobligated balance brought forward, end of year</b>								
			This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								
		<b>2500</b>	<b>Total Budgetary Resources</b>								
			This line is calculated. Equals sum of SBR lines 2190 and 2490.								
			<b>CHANGE IN OBLIGATED BALANCE:</b>								
		<b>3000</b>	<b>Unpaid obligations, brought forward, October 1 (gross)</b>								
12A	3000	3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
12A	3000	3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
		<b>3010</b>	<b>Uncollected customer payments from Federal sources, brought forward, October 1 (-)</b>								
12B	3060	3010	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		









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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
19B	4030 4033 4120 4123	4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
19B	4030 4033 4120 4123	4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
19B	4030 4033 4120 4123	4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
19B	4030 4120	4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
19B	4034 4124	4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
19B	4033 4123	4177	4261	Actual Collections of Business-Type Fees	E				U/E		
19B	4033 4123	4177	4262	Actual Collections of Loan Principal	E				U/E		
19B	4033 4123	4177	4263	Actual Collections of Loan Interest	E				U/E		
19B	4033 4123	4177	4264	Actual Collections of Rent	E				U/E		
19B	4033 4123	4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
19B	4033 4123	4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
19B	4034 4124	4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
19B	4030 4120	4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
19B	4031 4032 4121 4122	4177	4273	Interest Collected From Treasury	E				U		
19B	4030 4120	4177	4275	Actual Collections From Liquidating Fund	E				U/E		
19B	4030 4120	4177	4276	Actual Collections From Financing Fund	E				U/E		
19B	4030 4120	4177	4277	Other Actual Collections - Federal	E				U/E		
19B	4031 4121	4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
19B	4030 4120	4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
19B	4030 4033 4120 4123	4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
		4178		<b>Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)</b>							
	4050 4051 4140 4141	4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
	4050 4051 4140 4141	4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
	4050 4051 4140 4141	4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
	4050 4051 4140 4141	4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
	4050 4051 4140 4141	4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
	4050 4051 4140 4141	4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
	4050 4051 4140 4141	4178	4283	Interest Receivable From Treasury	E				U/E		
	4050 4051 4140 4141	4178	4283	Interest Receivable From Treasury	B				U/E		
	4050 4051 4140 4141	4178	4285	Receivable From the Liquidating Fund	E				U/E		
	4050 4051 4140 4141	4178	4285	Receivable From the Liquidating Fund	B				U/E		
	4050 4051 4140 4141	4178	4286	Receivable From the Financing Fund	E				U/E		
	4050 4051 4140 4141	4178	4286	Receivable From the Financing Fund	B				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
	4050 4051 4140 4141	4178	4287	Other Federal Receivables	E				U/E		
	4050 4051 4140 4141	4178	4287	Other Federal Receivables	B				U/E		
		<b>4179</b>	<b>Anticipated offsetting collections (discretionary and mandatory) (+ or -)</b>								
	4053 4143	4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E				U		
	4053 4143	4179	4160	Anticipated Transfers - Current-Year Authority	E				U		
		<b>4180</b>	<b>Budget Authority, net (discretionary and mandatory)</b>								
			This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
		<b>4185</b>	<b>Outlays, gross (discretionary and mandatory)</b>								
19A	4010 4011 4100 4101 4110	4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
19A	4010 4011 4100 4101 4110	4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
19A	4011 4101 4110	4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
19A	4010 4011 4100 4101 4110	4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
19A	4010 4011 4100 4110	4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
19A	4010 4011 4100 4110	4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
19A	4010 4011 4100 4110	4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
		<b>4187</b>	<b>Actual offsetting collections (discretionary and mandatory) (-)</b>								
19B	4030 4033 4034 4120 4123 4124	4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
19B	4030 4033 4120 4123	4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
19B	4030 4033 4120 4123	4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
19B	4030 4033 4120 4123	4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
19B	4030 4033 4120 4123	4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
19B	4030 4120	4187	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
19B	4034 4124	4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
19B	4033 4123	4187	4261	Actual Collections of Business-Type Fees	E				U/E		
19B	4033 4123	4187	4262	Actual Collections of Loan Principal	E				U/E		
19B	4033 4123	4187	4263	Actual Collections of Loan Interest	E				U/E		
19B	4033 4123	4187	4264	Actual Collections of Rent	E				U/E		
19B	4033 4123	4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
19B	4033 4123	4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
19B	4034 4124	4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
19B	4030 4120	4187	4271	Actual Program Fund Subsidy Collected	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting					USSGL Account Attributes for FACTS II			TAFS Attributes			
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
19B	4031 4032 4121 4122	4187	4273	Interest Collected From Treasury	E				U		
19B	4030 4120	4187	4275	Actual Collections From Liquidating Fund	E				U/E		
19B	4030 4120	4187	4276	Actual Collections From Financing Fund	E				U/E		
19B	4030 4120	4187	4277	Other Actual Collections - Federal	E				U/E		
19B	4031 4121	4187	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
19B	4030 4120	4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
19B	4030 4033 4120 4123	4187	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
		<b>4190</b>	<b>Outlays, net (discretionary and mandatory)</b>								
			This line is calculated. Equals sum of SBR lines 4176 and 4177.								
<b>19C</b>		<b>4200</b>	<b>Distributed offsetting receipts</b>								4
			(Not supported by USSGL)								
		<b>4210</b>	<b>Agency Outlays, net (discretionary and mandatory)</b>								
			(Not supported by USSGL)								

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## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION:**ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.
  
- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.
  
- There are three major format differences between the SF 133 and the SBR.
  - The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.
  
  - The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.
  
  - The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.
  
- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

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

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

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

4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at [www.fms.treas.gov/mts/receipts-by-dept](http://www.fms.treas.gov/mts/receipts-by-dept).

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

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