

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2010. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

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

All crosswalks require preclosing USSGL account balances.

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

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

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| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | | |
|--|--|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|---|-----|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | |
| SCHEDULE OF BUDGETARY RESOURCES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unobligated balance: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1000 | | | | Unobligated balance brought forward, October 1 | | | | | | | | | | | | | | | | | | | | | | | | 3 | |
| 1000 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | | | | | | | | X | U | | | | | | | |
| 1000 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | | | | | | | | X | U | | | | | | | |
| 1000 | + | - | 4137 | Transfers of Contract Authority | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4139 | Contract Authority Carried Forward | | B | | | | | | | | | | | | | | | | U/E | | | | | | | |
| 1000 | + | - | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | | | | | | | | | U/E | | | | | | | |
| 1000 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 1000 | + | - | 4201 | Total Actual Resources - Collected | | B | | | | | | | | | | | | | | | | U/E | | | | | | | |
| 1000 | + | - | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | | | | | | | | | F/E | X | U/E | | | | | |
| 1000 | + | - | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | | | | | | | | | F/E | X | U/E | | | | | |
| 1000 | + | - | 4283 | Interest Receivable From Treasury | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4286 | Receivable From the Financing Fund | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4287 | Other Federal Receivables | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | | | | | | | | | | | | | | | | X | U | | | | | | |
| 1000 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | | | | | | | | | X | U | | | | | | |
| 1000 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | | | | | | | | | X | U | | | | | | |
| 1000 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | | | | | | | | | X | U | | | | | | |
| 1000 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 1000 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | | | | | | | | | X | U | | | | | | |
| Nonexpenditure transfers of unobligated balance to or from other accounts: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1010 | Unobligated balance transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1010 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | | E | C | | | | | | | | | | | | | | | ## | #### | | X | U/E | | | |
| 1010 | + | - | 4190 | Transfers - Prior-Year Balances | | E | C | | | | | | | | | | | | | | | ## | #### | | X | U | | | |
| 1010 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | C | | | | | | | | | | | | | | | | | | X | E | | | |
| 1010 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | C | | | | | | | | | | | | | | | | | | X | E | | | |
| 1011 | Unobligated balance transferred from other accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1011 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | | E | D | | | | | | | | | | | | | | | | | | ## | #### | | X | U/E |
| 1011 | + | - | 4190 | Transfers - Prior-Year Balances | | E | D | | | | | | | | | | | | | | | | | | ## | #### | | X | U |
| 1011 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | C | | | | | | | | | | | | | | | | | | | X | E | | |
| 1011 | + | - | 4192 | Balance Transfers - Unexpired to Expired | | E | D | | | | | | | | | | | | | | | | | | | X | E | | |
| 1012 | Expired unobligated balance transferred to unexpired accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1012 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | D | | | | | | | | | | | | | | | | | | | X | U | | |
| 1012 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | D | | | | | | | | | | | | | | | | | | | X | U | | |
| 1013 | Unexpired unobligated balance transferred to expired accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1013 | + | - | 4192 | Balance Transfers - Unexpired to Expired | | E | C | | | | | | | | | | | | | | | | | | | X | U | | |
| Adjustments to unobligated balance: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1020 | | | | Adjustment of unobligated balance brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | |
| 1020 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | P/D | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | P/D | | | | | | | | | | | B | U/E | | | | 2/7/8 | |
| 1020 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | P/D | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | P/D | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4119 | Other Appropriations Realized | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | | P/S | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | | B | U/E | | | | 1 | |
| 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | P | | | | D | | | | | | | B/P | U/E | | | | 1 | |
| 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | P | | | | | | | | | | | B/P | U/E | | | | 7/8 | |
| 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | S | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | | B/P | U/E | | | | 2 | |
| 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 7/8 | |
| 1020 | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 7/8 | |
| 1020 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 7/8 | |
| 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | P | | | | D | | | | | | | B | U/E | | | | 1 | |
| 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | P | | | | | | | | | | | B | U/E | | | | 7/8 | |
| 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | B | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | | M | | | | | | | B | U/E | | | | 1 | |
| 1020 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | | D | | | | | | | B | U/E | | | | 2 | |
| 1020 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | | | | | | | | | B | U/E | | | | 7/8 | |
| 1020 | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4132 | Substitution of Contract Authority | E | | | | | S | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4135 | Contract Authority Liquidated | E | | | | | P/S | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4137 | Transfers of Contract Authority | E | | | | | | | | | M | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | P/S | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | P/S | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4150 | Reappropriations | E | | | | | | | | | | | | | | | | B | U/E | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1020 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | | P | U/E | | 1/3/4 | | | |
| 1020 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4170 | Transfers - Current-Year Authority | E | | | | | P/S | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | | | | | P/S | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4190 | Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | | | | F/E | B/P | U/E | | | | |
| 1020 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | | | | F/E | B/P | U/E | | | | |
| 1020 | + | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | | | | F/E | B/P | U/E | | | | |
| 1020 | + | - | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | | | | F/E | B/P | U/E | | | | |
| 1020 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4281 | Actual Program Fund Subsidy Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1020 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | M | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | | B/P | U | X | N | | | |
| 1020 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | | B/P | E | | | | | |
| 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | | B/P | U | | N | | | |
| 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | | B/P | E | | | | | |
| 1020 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 2/7 | |
| 1020 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 2/7 | |
| 1020 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | | P | U/E | | | | 2/7 | |
| 1020 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | P/D/S | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | P/S | | | | | | | | | | | P | U/E | | | | | |
| 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | S | | | | | | | | | | | P | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | D | | | D | | | | | | | | P | U/E | | | | 1 | |
| 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | P | | | | | | | | | | | P | U/E | | | | 2/7/8 | |
| 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | | | | | | | | | P | U/E | | | | 7/8 | |
| 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | S | | | | | | | | | | | P | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | D | | | | | | | | P | U/E | | | | 1/2 | |
| 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | D | | | D | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | P | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | P | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | | | | | | | | B | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | S | | | D | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | B/C/D/P/R | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 2/7/8 | |
| 1020 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | | B/P | U | | | | | |
| 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | C | | | D | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | P | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | | B/P | U/E | | | | 1/3/4 | |
| 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | | B/P | U | | N | | | |
| 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | | B/P | E | | | | | |
| 1020 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4908 | Authority Outlaid Not Yet Disbursed | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |

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|--|--|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1020 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1020 | + | - | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 1020 | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | | B | U/E | | | | | |
| 1021 | Recoveries of prior year unpaid obligations (unobligated balances) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1021 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 1021 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 1022 | Capital transfer of unobligated balances to general fund (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1022 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 1023 | Unobligated balances applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1023 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 1024 | Unobligated balance of borrowing authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1024 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | | X | U | | | | | |
| 1025 | Unobligated balance of contract authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1025 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | | X | U | | | | | |
| 1026 | Adjustment in unobligated balances for change in allocation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1026 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 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 in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1029 | Unobligated balance withdrawn (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | | X | U | X | N | | | |
| 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | | X | E | | | | | |
| 1029 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | | X | U/E | | N | | | |
| 1029 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | | X | U/E | | N | 2/7 | | |
| 1029 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | | X | U/E | | N | 2/7 | | |
| 1029 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | | X | U/E | | N | 2/7 | | |
| 1030 | Adjustment to foreign exchange valuation for Exchange Stabilization Fund | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1030 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | | X | U | | | | | |
| 1031 | Refunds and recoveries temporarily precluded from obligation (special and trust funds) (unobligated balances) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1031 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | | X | U | | | | | |
| 1031 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | | X | U | | N | | | |
| Anticipated transfers and adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1040 | Anticipated nonexpenditure transfers of unobligated balances (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1040 | + | - | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | | U | | | | | 2 |

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|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | |
| 1041 | | | | Anticipated recoveries of prior-year unpaid obligations (unobligated balances) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1041 | + | - | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | D | | | | | | | | | | | | | | | U | | | | | 2 | | | |
| 1042 | | | | Anticipated capital transfers and redemption of debt (unobligated balances) (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1042 | + | - | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 | | | |
| 1050 | | | | Unobligated balance, total | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1000 through 1042. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Budget authority: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Appropriations: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Appropriations (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1100 | | | | Appropriation (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1100 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | P | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1100 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1100 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | P | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1100 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | P | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1100 | + | - | 4119 | Other Appropriations Realized | E | | | | | P | X | | D | | | | | | | | X | U | | | | | | | |
| 1100 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1100 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | D | | | | | | | | X | U | | | | 1/3/4 | | | |
| 1101 | | | | Appropriation (special fund) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1101 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | P | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | | P | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | P | | | D | | | | | | | | X | U/E | | | | 1 | | | |
| 1101 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | P | | | D | | | | | | | | X | U/E | | | | 1 | | | |
| 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | D | | | | | | | | X | U/E | | | | 2 | | | |
| 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | P | | | D | | | | | | | | X | U | | | | 1 | | | |
| 1101 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | P | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | P | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1101 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | D | | | | | | | | X | U | | | | 2 | | | |
| 1102 | | | | Appropriation (trust fund) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1102 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | P | | | D | | | | | | | | X | U | | | | 7/8 | | | |
| 1102 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | P | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | D | | | | | | | | X | U | | | | 7/8 | | | |
| 1102 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | P | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | D | | | | | | | | X | U/E | | | | 7/8 | | | |
| 1102 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | D | | | | | | | | X | U | | | | 7/8 | | | |
| 1102 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | P | | | D | | | | | | | | X | U | | | | 7/8 | | | |
| 1102 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | P | | | D | | | | | | | | X | U | | | | 7/8 | | | |
| 1102 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | D | | | | | | | | X | U | | | | 7/8 | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1102 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | D | | | | | | | X | U | | | 7/8 | | 1 | |
| 1103 Appropriation available from subsequent year (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1103 | + | - | 4119 | Other Appropriations Realized | E | | | | | P | F | | D | | | | | | | X | U | | | | | | |
| 1104 Appropriation available in prior year (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1104 | - | + | 4119 | Other Appropriations Realized | E | | | | | P | P | | D | | | | | | | X | U | | | | | | |
| 1105 Reappropriation (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1105 | + | - | 4150 | Reappropriations | E | | | | | | | | D | | | | | | | X | U | | | | | | |
| 1106 Advance appropriation (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1106 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | D | | | D | | | | | | | X | U | | | 1/3/4 | | | |
| 1106 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | D | | | D | | | | | | | X | U | | | 1/3/4 | | | |
| 1106 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | D | | | D | | | | | | | X | U | | | 1/3/4 | | | |
| 1106 | + | - | 4119 | Other Appropriations Realized | E | | | | | D | | | D | | | | | | | X | U | | | | | | |
| 1106 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | D | | | | | | | X | U | | | 1 | | 1 | |
| 1106 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | D | | | D | | | | | | | X | U | | | 1 | | 1 | |
| 1107 Advance appropriation (special fund) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1107 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | D | | | D | | | | | | | X | U | | | 2 | | | |
| 1107 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | D | | | | | | | X | U | | | 2 | | 1 | |
| 1107 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | D | | | D | | | | | | | X | U | | | 2 | | 1 | |
| 1108 Advance appropriation (trust fund) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1108 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | D | | | D | | | | | | | X | U | | | 7/8 | | | |
| 1108 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | D | | | | | | | X | U | | | 7/8 | | 1 | |
| 1108 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | D | | | D | | | | | | | X | U | | | 7/8 | | 1 | |
| Nonexpenditure transfers of appropriations to or from other accounts (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1120 Appropriations transferred to other accounts (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1120 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1120 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1120 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | | |
| 1120 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | D | | ## | #### | | | | X | U | | | | | | |
| 1120 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | P | | | D | | ## | #### | | | | X | U | | | | | | |
| 1120 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1120 | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1120 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | D | | ## | #### | | | | X | U/E | | | | | | |
| 1120 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | P | | | D | | ## | #### | | | | X | U | | | | | | |
| 1121 Appropriations transferred from other accounts (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1121 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1121 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1121 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | | |
| 1121 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | D | | ## | #### | | | | X | U | | | | | | |
| 1121 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | P | | | D | | ## | #### | | | | X | U | | | | | | |
| 1121 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1121 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | 1 | |
| 1121 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | D | | ## | #### | | | | X | U/E | | | | | | |

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|--|---|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | |
| 1121 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | P | | | D | | ## | #### | | | | X | U | | | | | | | | |
| Adjustments to appropriations (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1130 | Appropriations permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1130 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | D/P/R | | | D | | | | | | | X | U | | | | | | | | |
| 1131 | Unobligated balance of appropriations permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1131 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | D | | | D | | | | | | | X | U | | | | 1 | | | | |
| 1131 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | B/D/P/R/S | | | D | | | | | | | X | U/E | | | | | | | | |
| 1132 | Appropriations temporarily reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1132 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | P/D | | | D | | | | | | | X | U | | | | | | | | |
| 1132 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | P | | | D | | | | | | | X | U | | | | | | | | |
| 1133 | Unobligated balance of appropriations temporarily reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1133 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | P | | | D | | | | | | | X | U | | | | | | | | |
| 1133 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | P | | | D | | | | | | | X | U | | | | | | | | |
| 1134 | Appropriations precluded from obligation (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1134 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | D/P/R | | | D | | | | | | | X | U | | | | | | 2 | | |
| 1134 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | P | | | D | | | | | | | X | U | | | | | | 1 | | |
| 1134 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | P | | | D | | | | | | | X | U | | | | | | 1 | | |
| 1135 | Appropriations applied to repay debt (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1135 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | P | | | D | | | | | | | X | U | | | | | | | | |
| 1136 | Appropriations applied to deficiency by law (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1137 | Appropriations applied to liquidate contract authority (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1137 | + | - | 4135 | Contract Authority Liquidated | E | | | | | P | | | D | | | | | | | X | U | | | | | | 1 | | |
| 1137 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | D | | | | | | | X | U | | | | | | 1 | | |
| 1137 | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | D | | | | | | | X | U | | | | | | 1 | | |
| 1138 | Appropriations applied to liquidate contract authority withdrawn (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1138 | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | D | | | | | | | X | U | | | | | | | | |
| 1139 | Appropriations substituted for borrowing authority (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1139 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | P | | | D | | | | | | | X | U | | | | | | | | |
| Anticipated appropriations (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1150 | Anticipated appropriation (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1150 | + | - | 4120 | Appropriations Anticipated - Indefinite | E | | | | | | | | D | | | | | | | | U | | | | | | 2 | | |
| 1151 | Anticipated nonexpenditure transfers of appropriations (disc.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1151 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | P | | | D | | | | | | | | U | | | | | | 2 | | |
| 1151 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | P | | | D | | | | | | | | U | | | | | | 2 | | |
| 1152 | Anticipated capital transfers and redemptions of debt (appropriations) (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1152 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | P | | | D | | | | | | | | U | | | | | | 2 | | |
| 1160 | Appropriation (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1100 through 1152. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Appropriations (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--|---|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|------------------------------|------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 1200 | Appropriation (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1200 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | P | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | P | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | P | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4119 | Other Appropriations Realized | E | | | | | P | | | M | | | | | | | X | U | | | | | | |
| 1200 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | X | U | | | 1 | | 1 | |
| 1200 | - | + | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | | | 1 | | 1 | |
| 1200 | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | | | M | | | | | | | X | U/E | | | 1 | | | |
| 1200 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | M | | | | | | | X | U/E | | | 1 | | | |
| 1200 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1200 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | M | | | | | | | X | U | | | 1/3/4 | | | |
| 1201 | Appropriation (special fund) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1201 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | P | | | M | | | | | | | X | U | | | 2 | | | |
| 1201 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | | P | | | M | | | | | | | X | U | | | 2 | | | |
| 1201 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | | | M | | | | | | | X | U | | | 1 | | | |
| 1201 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | M | | | | | | | X | U | | | 2 | | | |
| 1201 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | M | | | | | | | X | U | | | 2 | | | |
| 1201 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | P | | | M | | | | | | | X | U | | | 2 | | 1 | |
| 1201 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | P | | | M | | | | | | | X | U | | | 2 | | 1 | |
| 1201 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | M | | | | | | | X | U | | | 2 | | 1 | |
| 1201 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | M | | | | | | | X | U | | | 2 | | 1 | |
| 1202 | Appropriation (trust fund) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1202 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | P | | | M | | | | | | | X | U | | | 7/8 | | | |
| 1202 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | P | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | M | | | | | | | X | U | | | 7/8 | | | |
| 1202 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | P | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | M | | | | | | | X | U/E | | | 7/8 | | | |
| 1202 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | M | | | | | | | X | U | | | 7/8 | | | |
| 1202 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | P | | | M | | | | | | | X | U | | | 7/8 | | 1 | |
| 1202 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | P | | | M | | | | | | | X | U | | | 7/8 | | 1 | |
| 1202 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | M | | | | | | | X | U | | | 7/8 | | 1 | |
| 1202 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | M | | | | | | | X | U | | | 7/8 | | 1 | |
| 1203 | Appropriation (previously unavailable) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1203 | + | - | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | | | | | 2 | |
| 1204 | Reappropriation (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1204 | + | - | 4150 | Reappropriations | E | | | | | | | | M | | | | | | | X | U | | | | | | |
| 1205 | Advance appropriation (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1205 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | D | | | M | | | | | | | X | U | | | 1/3/4 | | | |

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|--|--|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 1205 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| 1205 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| 1205 | + | - | 4119 | Other Appropriations Realized | E | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| 1206 | Advance appropriation (trust fund) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1206 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| 1206 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| 1206 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | D | | | M | | | | | | | | X | U | | | | | | |
| Nonexpenditure transfers of appropriations to or from other accounts (net) (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1220 | Appropriations transferred to other accounts (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1220 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1220 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | P | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1220 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1220 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | P | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1221 | Appropriations transferred from other accounts (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1221 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1221 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | P | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1221 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | | |
| 1221 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | P | | | M | | ## | #### | | | | | X | U | | | | | | |
| Adjustments to appropriations (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1231 | Appropriations permanently reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1231 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | D/P/R | | | M | | | | | | | | X | U | | | | | | |
| 1232 | Unobligated balance of appropriations permanently reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1232 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | B/D/P/R/S | | | M | | | | | | | | X | U/E | | | | | | |
| 1233 | Appropriations temporarily reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1233 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | P/D | | | M | | | | | | | | X | U | | | | | | |
| 1233 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | P | | | M | | | | | | | | X | U | | | | | | |
| 1234 | Unobligated balance of appropriations temporarily reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1234 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | P | | | M | | | | | | | | X | U | | | | | | |
| 1234 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | P | | | M | | | | | | | | X | U | | | | | | |
| 1235 | Appropriations precluded from obligation (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--|---|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | | |
| 1235 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | D/P/R | | | M | | | | | | | X | U | | | | | 2 | | | | |
| 1235 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | P | | | M | | | | | | | X | U | | | | | 1 | | | | |
| 1235 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | P | | | M | | | | | | | X | U | | | | | 1 | | | | |
| 1236 | Appropriations applied to repay debt (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | P | | | M | | | | | | | X | U | | | | | | | | | |
| 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | B | | | M | | | | | | | X | U | | | 7 | | | | | | |
| 1237 | Appropriations applied to deficiency by law (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1238 | Appropriations applied to liquidate contract authority (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1238 | + | - | 4135 | Contract Authority Liquidated | E | | | | | P | | | M | | | | | | | X | U | | | | | | | | | |
| 1238 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | M | | | | | | | X | U | | | | | 1 | | | | |
| 1238 | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | M | | | | | | | X | U | | | | | 1 | | | | |
| 1239 | Appropriations substituted for borrowing authority (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1239 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | P | | | M | | | | | | | X | U | | | | | | | | | |
| Anticipated appropriations (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1250 | Anticipated appropriation (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1250 | + | - | 4120 | Appropriations Anticipated - Indefinite | E | | | | | | | | M | | | | | | | | U | | | | | 2 | | | | |
| 1251 | Anticipated nonexpenditure transfers of appropriations (mand.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1251 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | P | | | M | | | | | | | | U | | | | | 2 | | | | |
| 1251 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | P | | | M | | | | | | | | U | | | | | 2 | | | | |
| 1252 | Anticipated capital transfers and redemptions of debt (appropriations) (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1252 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | P | | | M | | | | | | | | U | | | | | 2 | | | | |
| 1260 | Appropriations (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1200 through 1252. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Borrowing authority: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Borrowing authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1300 | Borrowing authority (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1300 | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | D | | | | | | | | U | | | | | 2 | | | | |
| 1300 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | D | P/T | | | | | | X | U | | | | | | | | | |
| 1300 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | D | P/T | | | | | | X | U | | | | | | | | | |
| Adjustments to borrowing authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1320 | Borrowing authority permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1320 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | B | | | D | | | | | | | X | U | | | | | | | | | |
| Anticipated borrowing authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1330 | Anticipated reductions to current fiscal year borrowing authority (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1330 | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | D | | | | | | | | U | | | | | 2 | | | | |
| 1340 | Borrowing authority (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1300 through 1330. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Borrowing authority (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1400 | Borrowing authority (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1400 | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | M | P/T | | | | | | | U | | | | | 2 | | | | |
| 1400 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | B | | | M | | | | | | | X | U | | | 7 | | | | | | |

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|--|---|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 1400 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | M | P/T | | | | | | X | U | | | | | | | |
| 1400 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | M | P/T | | | | | | X | U | | | | | | | |
| 1400 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | M | F | | | | | | X | U | | | | | D | | |
| 1400 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | M | F | | | | | | X | U | | | | | D | | |
| 1401 | Borrowing authority (12 USC 2281-96) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1401 | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | M | F | | | | | | | U | | | | | | 2 | |
| 1401 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | M | F | | | | | | X | U | | | | | N | | |
| 1401 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | M | F | | | | | | X | U | | | | | N | | |
| Adjustments to borrowing authority (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1420 | Borrowing authority permanently reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1420 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | B | | | M | | | | | | | X | U | | | | | | | |
| Anticipated borrowing authority: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1430 | Anticipated reductions to current fiscal year borrowing authority (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1430 | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | M | | | | | | | | U | | | | | | 2 | |
| 1440 | Borrowing authority (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals the sum of lines 1400 through 1430. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contract authority: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contract authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1500 | Contract authority (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1500 | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | D | | | | | | | X | U | | | | | | 2 | |
| 1500 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | D | | | | | | | X | U | | | | | | | |
| 1500 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | D | | | | | | | X | U | | | | | | | |
| Nonexpenditure transfers of contract authority to or from other accounts (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1510 | Contract authority transferred to other accounts (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1510 | + | - | 4137 | Transfers of Contract Authority | E | C | | | | | | | D | | ## | #### | | | | | U/E | | | | | | 1 | |
| 1510 | - | + | 4137 | Transfers of Contract Authority | B | C | | | | | | | D | | ## | #### | | | | | U/E | | | | | | 1 | |
| 1511 | Contract authority transferred from other accounts (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1511 | + | - | 4137 | Transfers of Contract Authority | E | D | | | | | | | D | | ## | #### | | | | | U/E | | | | | | 1 | |
| 1511 | - | + | 4137 | Transfers of Contract Authority | B | D | | | | | | | D | | ## | #### | | | | | U/E | | | | | | 1 | |
| Adjustments to contract authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1520 | Contract authority permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1520 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | C | | | D | | | | | | | X | U | | | | | | | |
| 1521 | Unobligated balance of contract authority permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1521 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | C | | | D | | | | | | | X | U | | | | | | | |
| 1522 | Contract authority precluded from obligation (limitation on obligations) (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1522 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | C | | | D | | | | | | | X | U | | | | | | 2 | |
| 1522 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | C | | | D | | | | | | | X | U | | | | | | 1 | |
| 1522 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | C | | | D | | | | | | | X | U | | | | | | 1 | |
| Anticipated contract authority (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1530 | Anticipated nonexpenditure transfers of contract authority (disc.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1530 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | C | | | D | | | | | | | | U | | | | | | 2 | |
| 1530 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | C | | | D | | | | | | | | U | | | | | | 2 | |
| 1531 | Anticipated adjustments to current year contract authority (disc.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1531 | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | D | | | | | | | | U | | | | | | 2 | |

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|--|---|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | | |
| 1540 | Contract authority (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1500 through 1531. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contract authority (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600 | Contract authority (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600 | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | M | | | | | | | | X | U | | | | | 2 | | | |
| 1600 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | M | | | | | | | | X | U | | | | | | | | |
| 1600 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | M | | | | | | | | X | U | | | | | | | | |
| Nonexpenditure transfers of contract authority to or from other accounts (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1610 | Contract authority transferred to other accounts (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1610 | + | - | 4137 | Transfers of Contract Authority | E | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | 1 | | | |
| 1610 | - | + | 4137 | Transfers of Contract Authority | B | C | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | 1 | | | |
| 1611 | Contract authority transferred from other accounts (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1611 | + | - | 4137 | Transfers of Contract Authority | E | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | 1 | | | |
| 1611 | - | + | 4137 | Transfers of Contract Authority | B | D | | | | | | | M | | ## | #### | | | | | X | U/E | | | | | 1 | | | |
| Adjustments to contract authority (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1620 | Contract authority permanently reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1620 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | C | | | M | | | | | | | | X | U | | | | | | | | |
| 1621 | Unobligated balance of contract authority permanently reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1621 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | C | | | M | | | | | | | | X | U | | | | | | | | |
| 1622 | Contract authority precluded from obligation (limitation on obligations) (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1622 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | C | | | M | | | | | | | | X | U | | | | | 2 | | | |
| 1622 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | C | | | M | | | | | | | | X | U | | | | | 1 | | | |
| 1622 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | C | | | M | | | | | | | | X | U | | | | | 1 | | | |
| Anticipated contract authority (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1630 | Anticipated nonexpenditure transfers of contract authority (mand.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1630 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | C | | | M | | | | | | | | | U | | | | | 2 | | | |
| 1630 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | C | | | M | | | | | | | | | U | | | | | 2 | | | |
| 1631 | Anticipated adjustments to current year contract authority (mand.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1631 | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | M | | | | | | | | | U | | | | | 2 | | | |
| 1640 | Contract authority (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1600 through 1631. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Spending authority from offsetting collections: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Spending authority from offsetting collections (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1700 | Collected (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1700 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | | | |
| 1700 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | | | |
| 1700 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |
| 1700 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 1700 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | D | | | | | | | | X | U | | | | | | |
| 1700 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1700 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | | X | U/E | | | | | | |
| 1701 Change in uncollected customer payments from Federal sources (disc.) (+or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1701 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | D | | | | F/E | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | D | | | | F/E | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | D | | | | F/E | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | D | | | | F/E | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1701 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | D | | | | | | | | X | U/E | | | | | 1 | |
| 1702 Offsetting collections (previously unavailable) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1702 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | | S | | | D | | | | | | | | X | U | | | | | | |
| 1702 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | S | | | D | | | | | | | | X | U | | | | | | |
| 1702 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | D | | | | | | | | X | U | | | | | | |
| 1702 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | S | | | D | | | | | | | | X | U | | | | | 1 | |
| 1702 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | S | | | D | | | | | | | | X | U | | | | | 1 | |
| Nonexpenditure transfers of spending authority from offsetting collections to or from other accounts (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1710 Spending authority from offsetting collections transferred to other accounts (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1710 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | S | | | D | | | ## | #### | | | | X | U | | | | | | |
| 1710 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | S | | | D | | | ## | #### | | | | X | U | | | | | | |
| 1711 Spending authority from offsetting collections transferred from other accounts (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1711 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | S | | | D | | | ## | #### | | | | X | U | | | | | | |
| 1711 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | S | | | D | | | ## | #### | | | | X | U | | | | | | |
| Adjustments to spending authority from offsetting collections (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1720 Capital transfer of spending authority from offsetting collections to general fund (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1720 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority | E | | | | | | | | D | | | | | | | | X | U | | | | | | |
| 1721 Spending authority from offsetting collections applied to deficiency by law (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1722 Spending authority from offsetting collections permanently reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1722 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | S | | | D | | | | | | | | X | U | | | | | | |

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|--|--|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|------------|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info | | |
| 1723 | Spending authority from offsetting collections temporarily reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1723 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | S | | | D | | | | | | | X | U | | | | | | | |
| 1724 | Unobligated balance of spending authority from offsetting collections temporarily reduced (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1724 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | S | | | D | | | | | | | X | U | | | | | | | |
| 1725 | Spending authority from offsetting collections precluded from obligation (limitation on obligations) (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1725 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | S | | | D | | | | | | | X | U | | | | | 2 | | |
| 1725 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | D | | | | | | | X | U | | | | | 1 | | |
| 1725 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | D | | | | | | | X | U | | | | | 1 | | |
| 1726 | Spending authority from offsetting collections applied to repay debt (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1726 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | S | | | D | | | | | | | X | U | | | | | | | |
| 1727 | Spending authority from offsetting collections applied to liquidate contract authority (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1727 | + | - | 4135 | Contract Authority Liquidated | E | | | | | S | | | D | | | | | | | X | U | | | | | | | |
| 1728 | Spending authority from offsetting collections substituted for borrowing authority (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1728 | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | S | | | D | | | | | | | X | U | | | | | | | |
| Anticipated spending authority from offsetting collections (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1740 | Anticipated collections, reimbursements, and other income (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1740 | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | D | | | | | | | | U | | | | | 2 | | |
| 1740 | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | D | | | | | | | | U | | | | | 2 | | |
| 1740 | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | D | | | | | | | | U | | | | | 2 | | |
| 1740 | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | D | | | | | | | | U | | | | | 2 | | |
| 1741 | Anticipated nonexpenditure transfers of spending authority from offsetting collections (disc.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1741 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | S | | | D | | | | | | | | U | | | | | 2 | | |
| 1741 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | S | | | D | | | | | | | | U | | | | | 2 | | |
| 1742 | Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (disc.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1742 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | S | | | D | | | | | | | | U | | | | | 2 | | |
| 1750 | Spending authority from offsetting collections (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 1700 through 1742. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Spending authority from offsetting collections (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1800 | Collected (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1800 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | M | | | | | | | X | U/E | | | | | 1 | | |
| 1800 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | M | | | | | | | X | U/E | | | | | 1 | | |
| 1800 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |
| 1800 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | |

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|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|------------------------------|------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 1800 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | M | | | | | | | | X | U | | | | | | |
| 1800 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 1800 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 1801 Change in uncollected customer payments from Federal sources (mand.) (+or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1801 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | M | | | | | F/E | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | M | | | | | F/E | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | M | | | | | F/E | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | M | | | | | F/E | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1801 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | M | | | | | | | | X | U/E | | | | | 1 | |
| 1802 Offsetting collections (previously unavailable) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1802 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1802 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1802 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | M | | | | | | | | X | U | | | | | | |
| 1802 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | S | | | M | | | | | | | | X | U | | | | | 1 | |
| 1802 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | S | | | M | | | | | | | | X | U | | | | | 1 | |
| Nonexpenditure transfers of spending authority from offsetting collections to or from other accounts (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1810 Spending authority from offsetting collections transferred to other accounts (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1810 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | S | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1810 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | S | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1811 Spending authority from offsetting collections transferred from other accounts (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1811 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | S | | | M | | ## | #### | | | | | X | U | | | | | | |
| 1811 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | S | | | M | | ## | #### | | | | | X | U | | | | | | |
| Adjustments to spending authority from offsetting collections (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1820 Capital transfer of spending authority from offsetting collections to general fund (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1820 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority | E | | | | | | | | M | | | | | | | | X | U | | | | | | |
| 1821 Spending authority from offsetting collections applied to deficiency by law (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1822 Spending authority from offsetting collections temporarily reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1822 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1823 Unobligated balance of spending authority from offsetting collections temporarily reduced (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1823 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1824 Spending authority from offsetting collections precluded from obligation (limitation on obligations) (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | Addl. Info | | | | | |
|---|-------------------|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|------------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Addl. Info | | |
| 1824 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | S | | | M | | | | | | | | X | U | | | | | 2 | |
| 1824 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | M | | | | | | | | X | U | | | | | 1 | |
| 1824 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | M | | | | | | | | X | U | | | | | 1 | |
| 1825 Spending authority from offsetting collections applied to repay debt (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1825 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1826 Spending authority from offsetting collections applied to liquidate contract authority (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1826 | + | - | 4132 | Substitution of Contract Authority | E | | | | | S | | | | | | | | | | | X | U | | | | | | |
| 1826 | + | - | 4135 | Contract Authority Liquidated | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| 1827 Spending authority from offsetting collections substituted for borrowing authority (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1827 | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | S | | | M | | | | | | | | X | U | | | | | | |
| Anticipated spending authority from offsetting collections (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1840 Anticipated collections, reimbursements, and other income (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1840 | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | M | | | | | | | | | U | | | | 2 | | |
| 1840 | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | M | | | | | | | | | U | | | | 2 | | |
| 1840 | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | M | | | | | | | | | U | | | | 2 | | |
| 1840 | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | M | | | | | | | | | U | | | | 2 | | |
| 1841 Anticipated nonexpenditure transfers of spending authority from offsetting collections (mand.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1841 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | S | | | M | | | | | | | | | U | | | | 2 | | |
| 1841 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | S | | | M | | | | | | | | | U | | | | 2 | | |
| 1842 Anticipated capital transfers and redemption of debt (spending auth. from offset. coll.) (mand.) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1842 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | S | | | M | | | | | | | | | U | | | | 2 | | |
| 1850 Spending authority from offsetting collections (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 1800 through 1842. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1900 Budget authority total (disc. and mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of detailed lines 1100 through 1842. Also equals sum of lines 1050, 1160, 1260, 1340, 1440, 1540, 1640, 1750, and 1850. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1901 Adjustment for budgetary resources applied to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1910 Total budgetary resources (disc. and mand.) [use for SF 133] | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of the detailed lines 1000 through 1901. Also equals sum of lines 1900 and 1901. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STATUS OF BUDGETARY RESOURCES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Obligations incurred: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2000 Category A (by quarter) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2000 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | | | |
| 2000 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | | | |
| 2000 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | A | | ### | | | | | | | | | | | | X | U/E | | | | 1 | | |
| 2000 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | | | |
| 2000 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | A | | ### | | | | | | | | | | | | X | U | | | | 1 | | |
| 2000 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | A | | ### | | | | | | | | | | | | X | U | | | | 1 | | |
| 2000 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | | | |
| 2000 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, | E | | A | | ### | | | | | | | | | | | | X | U/E | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|--|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|-----|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 2011 | Category B (by project) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2011 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 4 | |
| 2011 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 4 | |
| 2011 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 1,4 | |
| 2011 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 4 | |
| 2011 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 4 | |
| 2011 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, | E | | B | ### | ### | | | | | | | | | | | | X | U/E | | | | | 4 | |
| 2012 | | | | [Project label] | | | | | | | | | | | | | | | | | | | | | | | 4 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |
| 2169 | | | | [Project label] | | | | | | | | | | | | | | | | | | | | | | | 4 | |
| 2170 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2170 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | E | | C | | | | | | | | | | | | | | X | U/E | | | | | | |
| 2170 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | E | | C | | | | | | | | | | | | | | X | U/E | | | | | | |
| 2170 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | C | | | | | | | | | | | | | | X | U/E | | | | | 1 | |
| 2170 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | C | | | | | | | | | | | | | | X | U/E | | | | | | |
| 2170 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | C | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 2170 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | C | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 2170 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | C | | | | | | | | | | | | | | X | U/E | | | | | | |
| 2170 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | C | | | | | | | | | | | | | | X | U/E | | | | | | |
| Unobligated balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Apportioned | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2180 | Available in the current period | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2180 | - | + | 4510 | Apportionments | E | | | | | | | A | | | | | | | | | | U | | | | | | |
| 2180 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | A | | | | | | | | | | U | | | | | | |
| 2180 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | A | | | | | | | | | | U | | | | | | |
| 2181 | Available in subsequent periods | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2181 | - | + | 4510 | Apportionments | E | | | | | | | S | | | | | | | | | | U | | | | | | |
| 2181 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | S | | | | | | | | | | U | | | | | 2 | |
| 2181 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | S | | | | | | | | | | U | | | | | | |
| 2181 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | S | | | | | | | | | | U | | | | | | |
| 2182 | Anticipated | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2182 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | A | | | | | | | | | | U | | | | | 2 | |
| Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2190 | Available in the current period | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2190 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | A | | | | | | | | | | U | | | | | | |
| 2190 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | A | | | | | | | | | | U | | | | | | |
| 2191 | Available in subsequent periods | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2191 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | S | | | | | | | | | | U | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | |
|--|--|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 2191 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | S | | | | | | | | | U | | | | | | |
| 2191 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | S | | | | | | | | | U | | | | | | |
| 2192 | Anticipated | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2192 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | U | | | | | 2 | |
| Unapportioned | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2200 | Deferred | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2200 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | U | | | | | | |
| 2201 | Withheld pending rescission | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2201 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | U | | | | | | |
| 2202 | Other | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2202 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 | |
| 2202 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 | |
| 2202 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | | | | | | | | | | | | | | U | | | | | 2 | |
| 2202 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | | | | | | | | | | | | | | U | | | | | 2 | |
| 2202 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | U | | | | | | |
| 2202 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | U | | | | | | |
| 2202 | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | E | | | | | | |
| 2210 | Total budgetary resources | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 2000 through 2202. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Memorandum entries: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2211 | Subject to apportionment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2212 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHANGE IN OBLIGATED BALANCE | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unpaid obligations, start of year: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3000 | Unpaid obligations, brought forward, October 1 (gross) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3000 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 3000 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | U/E | | | | | |
| 3001 | Adjustments to unpaid obligations, brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3001 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| 3001 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | |
| Uncollected customer payments from Federal sources, start of year: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3010 | Uncollected customer payments, brought forward, October 1 (-) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3010 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | | | | | | | | | | |
| 3010 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | | | | | | | | |
| 3010 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | | | | | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|--|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 3010 | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3010 | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3010 | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3010 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3011 | Adjustments to uncollected customer payments, brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3011 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | F/E | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | F/E | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | F/E | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | F/E | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3011 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | B/P | U/E | | | | | | |
| 3020 | Obligated balance, start of year (net) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 3000 through 3011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Changes in obligated balance during the year: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Obligations incurred (gross): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3030 | Unexpired accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3030 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3030 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3030 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3030 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | | X | U | | | | | 1 | |
| 3030 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3030 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3031 | Expired accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3031 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | E | | | | | | |
| 3031 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | | X | E | | | | | | |
| 3031 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | | X | E | | | | | 1 | |
| 3031 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | | X | E | | | | | | |
| 3031 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | E | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 3031 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | E | | | | | | | |
| 3040 Outlays (gross) (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3040 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | | | | | 1 | | |
| 3040 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | | | | | 1 | | |
| 3040 | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 3040 | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| 3040 | + | - | 4908 | Authority Outlaid Not Yet Disbursed | E | | | | | | | | | | | | | | | X | U | | | | | 1 | | |
| 3040 | - | + | 4908 | Authority Outlaid Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | | | | | 1 | | |
| 3040 | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | | | | | | | |
| Change in uncollected customer payments from Federal sources: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3050 Unexpired accounts (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3050 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3050 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | | X | U | | | | 1 | | |
| 3051 Expired accounts (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3051 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| 3051 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | | X | E | | | | 1 | | |
| Nonexpenditure transfers of obligated balance to or from other accounts: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unpaid obligations transferred to or from other accounts: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3060 Unpaid obligations transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3060 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3060 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3061 Unpaid obligations transferred from other accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3061 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3061 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | | | | | | X | U/E | | | | | | |
| Uncollected customer payments from Federal sources transferred to or from other accounts: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3070 Uncollected customer payments from Federal sources transferred to other accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3070 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | | | | | | X | U/E | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|---|--------------------|---------------|--|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 3070 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | | | | | ## | #### | F/E | | | | X | U/E | | | | | | |
| 3070 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | | | | | ## | #### | | | | | X | U/E | | | | | | |
| 3070 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | C | | | | | | | | | ## | #### | F/E | | | | X | U/E | | | | | | |
| 3070 | - | + | 4234 | Other Federal Receivables - Transferred | E | C | | | | | | | | | ## | #### | | | | | X | U/E | | | | | | |
| 3071 | Uncollected customer payments from Federal sources transferred from other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3071 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | ## | #### | | | | | X | U/E | | | | | | |
| 3071 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | | | | | ## | #### | F/E | | | | X | U/E | | | | | | |
| 3071 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | | | | | ## | #### | | | | | X | U/E | | | | | | |
| 3071 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | D | | | | | | | | | ## | #### | F/E | | | | X | U/E | | | | | | |
| 3071 | - | + | 4234 | Other Federal Receivables - Transferred | E | D | | | | | | | | | ## | #### | | | | | X | U/E | | | | | | |
| Recoveries of prior year unpaid obligations: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3080 | Unexpired accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3080 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3080 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U | | | | | | |
| 3081 | Expired accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3081 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | E | | | | | | |
| 3081 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | E | | | | | | |
| Obligated balance, end of year (net): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3090 | Unpaid obligations, end of year (gross) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3090 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3090 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | Uncollected customer payments from Federal sources, end of year (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3091 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |
| 3091 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | X | U/E | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | Add. Info | | | | |
|---|---|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|-----|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | |
| 3100 | Obligated balance, end of year (net) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals the sum of detailed lines 3000 through 3081. Also equals sum of lines 3090 and 3091. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BUDGET AUTHORITY AND OUTLAYS, NET | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary budget authority, outlays, and offsets: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Budget authority, gross (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4000 | Budget authority, gross (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 1100 through 1152, 1300 through 1330, 1500 through 1531 and 1700 through 1742. Also equals sum of lines 1160, 1340, 1540 and 1850. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Outlays, gross (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4010 | Outlays from new discretionary authority | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4010 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | D | | | | | | NEW | X | U/E | | | | | | 1 |
| 4010 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | D | | | | | | NEW | X | U/E | | | | | | 1 |
| 4010 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | D | | | | | | NEW | X | U/E | | | | | | |
| 4010 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | D | | | | | | NEW | X | U | | | | | | 1 |
| 4010 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | D | | | | | | NEW | X | U | | | | | | 1 |
| 4011 | Outlays from discretionary balances | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | D | | | | | | BAL | X | U/E | | | | | | 1 |
| 4011 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | D | | | | | | BAL | X | U/E | | | | | | 1 |
| 4011 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | D | | | | | | BAL | X | U/E | | | | | | |
| 4011 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | D | | | | | | BAL | X | U/E | | | | | | |
| 4011 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | D | | | | | | BAL | X | U | | | | | | 1 |
| 4011 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | D | | | | | | BAL | X | U | | | | | | 1 |
| 4011 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | D | | | | | | BAL | X | U/E | | | | | | |
| 4020 | Total outlays, gross (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4010 through 4011. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsets (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsets against gross budget authority and outlays (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsetting collections from: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4030 | Federal sources (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4030 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | D | | | | | | F | X | U/E | | | | | | |
| 4030 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | D | | | | | | F | X | U/E | | | | | | 1 |
| 4030 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | D | | | | | | F | X | U/E | | | | | | 1 |
| 4030 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | D | | | | | | F | X | U/E | | | | | | |
| 4030 | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | X | U/E | | | | | | |
| 4030 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | F | X | U/E | | | | | |
| 4031 | Interest on Federal securities (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4031 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | D | | | | | | | X | U/E | | | | 1/3/4/8 | N | |
| 4031 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | D | | | | | | | X | U | | | | 3/4/8 | | |
| 4032 | Interest on uninvested funds (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4032 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | D | | | | | | | X | U/E | | | | | | D/G |
| 4033 | Non-Federal sources (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4033 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | D | | | | | | | X | X | U/E | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | |
|--|--|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|---|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 4033 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | D | | | | | | | X/E | | X | U/E | | | | 1 | |
| 4033 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | D | | | | | | | X/E | | X | U/E | | | | 1 | |
| 4033 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | D | | | | | | | X/E | | X | U/E | | | | | |
| 4033 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4033 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | X/E | | | | X | U/E | | | | | |
| 4034 | Offsetting governmental collections (from non-Federal sources) (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4034 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | D | | | | | E | | | | X | U/E | | | | | |
| 4034 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4034 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | D | | | | | | | | | X | U/E | | | | | |
| 4040 | Offsets against gross budget authority and outlays (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals the sum of lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additional offsets against gross budget authority only (disc.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4050 | Change in uncollected customer payments from Federal sources (unexpired) (disc.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4050 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | D | | | | | | | F/E | | X | U | | | | 1 | |
| 4050 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | D | | | | | | | F/E | | X | U | | | | 1 | |
| 4050 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | D | | | | | | | F/E | | X | U | | | | 1 | |
| 4050 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | D | | | | | | | F/E | | X | U | | | | 1 | |
| 4050 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4050 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | D | | | | | | | | | X | U | | | | 1 | |
| 4051 | Offsetting collections credited to expired accounts (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4051 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | D | | | | | | | | | X | E | | 1/3/4/8 | | | |
| 4051 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | D | | | | | | | | | X | E | | | | | |
| 4051 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | D | | | | | | | | | X | E | | | | | |

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|--|-------------------|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | |
| 4051 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | | X | E | | | | | | |
| 4051 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | D | | | | | | | | X | E | | | | | | |
| 4052 Anticipated offsetting collections (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4052 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | S | | | D | | | | | | | | | U | | | | 5 | | |
| 4052 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | S | | | D | | | | | | | | | U | | | | 5 | | |
| 4052 | - | + | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | S | | | D | | | | | | | | | U | | | | 5 | | |
| 4060 Additional offsets against budget authority only (disc.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4050 through 4052. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4070 Budget authority, net (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals line 4000 offset by the amounts on lines 4030 through 4034 and on lines 4050 and 4052. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4080 Outlays, net (disc.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals lines 4010 through 4011 offset by the amounts on lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mandatory budget authority, outlays, and offsets: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Budget authority, gross (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4090 Budget authority, gross (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 1200 through 1252, 1400 through 1430, 1600 through 1631, and 1800 through 1842. Also equals sum of lines 1260, 1440, 1640 and 1850. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Outlays, gross (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4100 Outlays from new mandatory authority | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4100 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | M | | | | | | NEW | | X | U/E | | | | 1 | | |
| 4100 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | M | | | | | | NEW | | X | U/E | | | | 1 | | |
| 4100 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | M | | | | | | NEW | | X | U/E | | | | | | |
| 4100 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | M | | | | | | NEW | | X | U | | | | 1 | | |
| 4100 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | M | | | | | | NEW | | X | U | | | | 1 | | |
| 4101 Outlays from mandatory balances | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4101 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | M | | | | | | BAL | | X | U/E | | | | 1 | | |
| 4101 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | M | | | | | | BAL | | X | U/E | | | | 1 | | |
| 4101 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | M | | | | | | BAL | | X | U/E | | | | | | |
| 4101 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | M | | | | | | BAL | | X | U/E | | | | | | |
| 4101 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | M | | | | | | BAL | | X | U/E | | | | | | |
| 4110 Total outlays, gross (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4100 through 4101. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsets (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsets against gross budget authority and outlays (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Offsetting collections from: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4120 Federal sources (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4120 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | M | | | | | | F | | X | U/E | | | | | | |
| 4120 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | M | | | | | | F | | X | U/E | | | | 1 | | |
| 4120 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | M | | | | | | F | | X | U/E | | | | 1 | | |
| 4120 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | M | | | | | | F | | X | U/E | | | | | | |
| 4120 | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 4120 | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 4120 | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 4120 | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 4120 | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |
| 4120 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | | | | | X | U/E | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | Add. Info | | | | | | | | |
|--|--|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|--|--|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | | | |
| 4120 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | F | | | X | U/E | | | | | | | | | | |
| 4121 | Interest on Federal securities (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4121 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | M | | | | | | | X | U/E | | | 1/3/4/8 | N | | | | | | |
| 4121 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | M | | | | | | | X | U | | | 3/4/8 | | | | | | | |
| 4122 | Interest on uninvested funds (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4122 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | M | | | | | | | X | U/E | | | | | D/G | | | | | |
| 4123 | Non-Federal sources (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4123 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | M | | | | X | | | X | U/E | | | | | | | | | | |
| 4123 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | M | | | | X/E | | | X | U/E | | | | | 1 | | | | | |
| 4123 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | M | | | | X/E | | | X | U/E | | | | | 1 | | | | | |
| 4123 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | M | | | | X/E | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4123 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | X/E | | | X | U/E | | | | | | | | | | |
| 4124 | Offsetting governmental collections (from non-Federal sources) (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4124 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | M | | | | E | | | X | U/E | | | | | | | | | | |
| 4124 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4124 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | M | | | | | | | X | U/E | | | | | | | | | | |
| 4130 | Offsets against gross budget authority and outlays (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals the sum of lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Additional offsets against gross budget authority only (mand.): | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4140 | Change in uncollected customer payments from Federal sources (unexpired) (mand.) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4140 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | M | | | | F/E | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | M | | | | F/E | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | M | | | | F/E | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | M | | | | F/E | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4140 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | M | | | | | | | X | U | | | | | | | | | | |
| 4141 | Offsetting collections credited to expired accounts (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4141 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |
| 4141 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | M | | | | | | | X | E | | | | | | | | | | |

| USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting | | | | USSGL Account Attributes | | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | | | | | | | |
|--|---|--------------------|---------------|---|-----------|--------------|----------------|---------------|------------------|-----------|-----------|-------------|---------------|------------------|------------------|-------------------|----------------|------------------------------|-----------------|-----------------|-------------------|-------------------|-----------------|-----------|-----------------|-----------|--|---|--|--|
| Line | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | Begin/End | Debit/Credit | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrowing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Partner | Year of BA | Deficiency Flag | Prior-Year Adj. | SF133 TAFS Status | Availability Type | Expiration Flag | Fund Type | Fin. Acct. Ind. | Add. Info | | | | |
| 4141 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | M | | | | | | | | X | E | | | | | | | | |
| 4141 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | M | | | | | | | | | X | E | | | 1/3/4/8 | | | | |
| 4141 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4141 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | M | | | | | | | | | X | E | | | | | | | |
| 4142 | Anticipated offsetting collections (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4142 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | S | | | M | | | | | | | | | U | | | | | | 5 | | |
| 4142 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | S | | | M | | | | | | | | | U | | | | | | 5 | | |
| 4142 | - | + | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | S | | | M | | | | | | | | | U | | | | | | 5 | | |
| 4150 | Additional offsets against budget authority only (mand.) (total) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4140 through 4142. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4160 | Budget authority, net (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals line 4090 offset by the amounts on lines 4120 through 4124 and on lines 4140 and 4142. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4170 | Outlays, net (mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4100 through 4101 offset by the amounts on lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Budget authority and outlays, net (disc. and mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4180 | Budget authority, net (disc. and mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4070 and 4160. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4190 | Outlays, net (disc. and mand.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of lines 4080 and 4170. This line will always be used even if the amount is zero. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SCHEDULE OF 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 in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7011 | Appropriations available only to liquidate deficiencies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7012 | Available budgetary resources used to liquidate deficiencies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7020 | Unfunded deficiency, end of year (-) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

SECTION V

ADDITIONAL INFORMATION AND FOOTNOTES:

ADDITIONAL INFORMATION

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

- Shading indicates the attribute is supplied by FACTS II when those attributes are not generally part of the FACTSII supplied columns.

FOOTNOTES

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

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 - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2010 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 No-Year Authority | E | | | | B/X | |
| 5 | | | Postclosing Unexpended Balance | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | B/X | |
| 6 | | | Other Authorizations | | | | | | |
| For Treasury Appropriation Fund Symbols With Unrealized Discounts: | | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | B/P/X | 2, 3 |
| For Treasury Appropriation Fund Symbols With Imprest Funds: | | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | B/X | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | B/X | 2 |
| For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums: | | | | | | | | | |
| 6 | 931 | 1342 | Interest Receivable - Investments | E | | | | B/P/X | 4, 5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | B/P/X | 2 |
| For Treasury Appropriation Fund Symbols With Investments in Treasury Securities: | | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| For Treasury Appropriation Fund Symbols With Investments in Agency Securities: | | | | | | | | | |
| 6 | 972 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | B/P/X | 2, 3 |
| For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY | | | | | | | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | | B/P/X | 2, 3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | X | B/P/X | 2, 3 |
| 6 | 973 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | Y | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2010 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 | | T | | B/X | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | B/X | 2 |
| 3 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | B/X | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |
| 4 | Borrowings | | | | | | | | |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | B/X | 2 |
| 5 | N/A | | | | | | | | |
| CALC (2 +/- 3 - 4) Also Equals: | | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |
| 6 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | B/X | 2 |
| 6 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | B/X | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2010 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 | | T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 4 | Borrowings | | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | B/X | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 5 | Adjustments | | | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | B/X | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 5 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority | E | | T | | P/X | 2 |
| 5 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority | E | | P | | P/X | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | P/X | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| CALC (2 + 3 - 4 - 5) Also Equals: | | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority | E | | T | | P/X | 2 |
| 6 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority | E | | P | | P/X | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | P/X | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2010 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 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2010 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 |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2010 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 | 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 | |

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SECTION V

| USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2010 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 | | | | | |

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal Year 2010

ADDITIONAL INFORMATION:

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

FOOTNOTES:

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

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

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

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

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

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

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

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

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

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SECTION V

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

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SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|---------------------------------------|--|----------------------------|-----------------|------------------|-------------|
| | | | | Fed / NonFed | Entity / NonEnt | Covered / NotCov | Addl. Info. |
| | | | | | | | |
| | | | | | | | |
| 4 | E | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | F | E | | |
| | | | | | | | |
| 5 | | Other | | | | | |
| 5 | E | 1410 | Advances and Prepayments | F | E/O | | |
| 5 | E | 1921 | Receivable From Appropriations | F | E | | 2, 3 |
| 5 | E | 1990 | Other Assets | F | E/O | | |
| | | | | | | | |
| 6 | | Total Intragovernmental | | | | | |
| 6 | | CALC (1..5) | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | Assets With the Public | | | | |
| | | | | | | | |
| 7 | | Cash and Other Monetary Assets | | | | | |
| 7 | E | 1110 | Undeposited Collections | N | E/O | | 2 |
| 7 | E | 1120 | Imprest Funds | N | E/O | | 2 |
| 7 | E | 1130 | Funds Held by the Public | N | E | | 2 |
| 7 | E | 1190 | Other Cash | N | E/O | | 2 |
| 7 | E | 1195 | Other Monetary Assets | N | E/O | | 2 |
| 7 | E | 1200 | Foreign Currency | N | E/O | | 2 |
| 7 | E | 1531 | Seized Monetary Instruments | N | O | | 2 |
| 7 | E | 1532 | Seized Cash Deposited | N | O | | 2 |
| | | | | | | | |
| 8 | | Investments | | | | | |
| 8 | E | 1342 | Interest Receivable - Investments | N | E | | |
| 8 | E | 1346 | Allowance for Loss on Interest Receivable - Investments | N | E | | |
| 8 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 7 |
| 8 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 7 |
| 8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 7 |
| 8 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | E | | 7 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|--|-------------|--|----------------------------|-----------------|------------------|-------------|
| | | | | Fed / NonFed | Entity / NonEnt | Covered / NotCov | Addl. Info. |
| 10 | E | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | N | O | | 2 |
| 11 | Loans Receivable and Related Foreclosed Property, Net | | | | | | |
| 11 | E | 1341 | Interest Receivable - Loans | N | E | | |
| 11 | E | 1345 | Allowance for Loss on Interest Receivable - Loans | N | E | | |
| 11 | E | 1350 | Loans Receivable | N | E | | |
| 11 | E | 1359 | Allowance for Loss on Loans Receivable | N | E | | |
| 11 | E | 1361 | Penalties and Fines Receivable - Loans | N | E | | |
| 11 | E | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | N | E | | |
| 11 | E | 1371 | Administrative Fees Receivable - Loans | N | E | | |
| 11 | E | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | N | E | | |
| 11 | E | 1399 | Allowance for Subsidy | N | E | | 2 |
| 11 | E | 1551 | Foreclosed Property | N | E | | 2 |
| 11 | E | 1559 | Foreclosed Property - Allowance | N | E | | 2 |
| 12 | Inventory and Related Property, Net | | | | | | |
| 12 | E | 1511 | Operating Materials and Supplies Held for Use | | E | | |
| 12 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | E | | |
| 12 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | E | 1514 | Operating Materials and Supplies Held for Repair | | E | | |
| 12 | E | 1519 | Operating Materials and Supplies - Allowance | | E | | |
| 12 | E | 1521 | Inventory Purchased for Resale | | E | | |
| 12 | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | |
| 12 | E | 1523 | Inventory Held for Repair | | E | | |
| 12 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | E | 1525 | Inventory - Raw Materials | | E | | |
| 12 | E | 1526 | Inventory - Work-in-Process | | E | | |
| 12 | E | 1527 | Inventory - Finished Goods | | E | | |
| 12 | E | 1529 | Inventory - Allowance | | E | | |
| 12 | E | 1541 | Forfeited Property Held for Sale | | E | | |
| 12 | E | 1542 | Forfeited Property Held for Donation or Use | | E | | |

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|---------------------------------------|---|----------------------------|-----------------|------------------|-------------|
| | | | | Fed / NonFed | Entity / NonEnt | Covered / NotCov | Addl. Info. |
| | | | | | | | |
| 14 | | Other | | | | | |
| 14 | E | 1410 | Advances and Prepayments | N | E/O | | |
| 14 | E | 1990 | Other Assets | N | E/O | | |
| | | | | | | | |
| 15 | | Total Assets | | | | | |
| 15 | | CALC (6..14) | | | | | |
| | | | | | | | |
| 16 | | Stewardship PP&E (Note 11) | | | | | |
| | | | | | | | |
| | | Liabilities | | | | | |
| | | | | | | | |
| | | Intragovernmental | | | | | |
| | | | | | | | |
| 17 | | Accounts Payable | | | | | |
| 17 | E | 2110 | Accounts Payable | F | | C | |
| 17 | E | 2120 | Disbursements in Transit | F | | C | |
| 17 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | F | | C | 4 |
| 17 | E | 2150 | Payable for Transfers of Currently Invested Balances | F | | C | 2 |
| 17 | E | 2155 | Expenditure Transfers Payable | F | | C | 2 |
| 17 | E | 2170 | Subsidy Payable to the Financing Account | F | | C/U | 2 |
| 17 | E | 2960 | Accounts Payable From Canceled Appropriations | F | | U | |
| | | | | | | | |
| 18 | | Debt | | | | | |
| 18 | E | 2141 | Accrued Interest Payable - Debt | F | | C/U | |
| 18 | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | | C/U | 2 |
| 18 | E | 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | F | | C/U | 2 |
| 18 | E | 2520 | Principal Payable to the Federal Financing Bank | F | | C/U | 2 |
| 18 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 18 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |

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SECTION V

Footnotes and Additional Information:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)
- 3/ Do not use without permission from Treasury or OMB
- 4/ Related to accounts payable
- 5/ Earmarked Treasury Account Symbols (TAS) only
- 6/ Other than earmarked TAS
- 7/ Related to Government Account Series securities purchased using deposit funds.
- 8/ Other than Federal employee and veterans benefits; for example, insurance program liabilities.

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|-----------------------|------------------------------|---------------|---|----------------------------|----------------|----------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Addl. Info. |
| Program Costs: | | | | | | | |
| Program A: | | | | | | | |
| 1 | Gross costs (Note 22) | | | | | | |
| 1 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 2 |
| 1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 2 |
| 1 | E | 6199 | Adjustment to Subsidy Expense | N | | | 2 |
| 1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 2 |
| 1 | E | 6320 | Interest Expenses on Securities | F/N | | | 2 |
| 1 | E | 6330 | Other Interest Expenses | F/N | | | 2 |
| 1 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | | | 2 |
| 1 | E | 6400 | Benefit Expense | F/N | | | 2,3 |
| 1 | E | 6500 | Cost of Goods Sold | N | | | 2 |
| 1 | E | 6600 | Applied Overhead | N | | | 2 |
| 1 | E | 6610 | Cost Capitalization Offset | N | | | 2 |
| 1 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 2 |
| 1 | E | 6720 | Bad Debt Expense | F/N | | | 2 |
| 1 | E | 6730 | Imputed Costs | F | | | 2 |
| 1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | A | 2 |
| 1 | E | 6800 | Future Funded Expenses | F/N | | | 2,3,4 |
| 1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3 |
| 1 | E | 6900 | Nonproduction Costs | F/N | | | 3,5 |
| 1 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | 2, 3 |
| 1 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 2,3 |
| 1 | E | 7212 | Losses on Disposition of Borrowings | F | X | | 2, 3 |
| 1 | E | 7280 | Unrealized Losses | F/N | X | | 2,3 |
| 1 | E | 7290 | Other Losses | F/N | X | | 2,3 |
| 1 | E | 7300 | Extraordinary Items | N | X | | 2,3 |
| 1 | E | 7500 | Distribution of Income - Dividend | F/N | X | | 2, 3 |
| 1 | E | 7600 | Changes in Actuarial Liability | N | | | 2,3 |

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|----------|------------|---------------|---|----------------------------|----------------|----------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Addl. Info. |
| 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 | |
| 2 | E | 5311 | Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | A | |
| 2 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | |
| 2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | A | |
| 2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | |
| 2 | E | 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 | | |
| 2 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | |
| 2 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | 2, 3 |
| 2 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 2,3 |
| 2 | E | 7112 | Gains on Disposition of Borrowings | F | X | | 2, 3 |
| 2 | E | 7180 | Unrealized Gains | F/N | X | | 2,3 |
| 2 | E | 7190 | Other Gains | F/N | X | | 2,3 |
| 3 | | | Net Program Costs | | | | |
| 3 | | | CALC (1 - 2) | | | | |
| 4 | | | Costs not assigned to programs | | | | |
| 4 | E | 6400 | Benefit Expense | F/N | | | 3,7 |
| 4 | E | 6800 | Future Funded Expenses | F/N | | | 3,7 |
| 4 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3,7 |
| 4 | E | 6900 | Nonproduction Costs | F/N | | | 3,7 |

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|----------|---|---------------|--|----------------------------|----------------|----------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Addl. Info. |
| 4 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | 3,7 |
| 4 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 3,7 |
| 4 | E | 7212 | Losses on Disposition of Borrowings | F | X | | 3,7 |
| 4 | E | 7280 | Unrealized Losses | F/N | X | | 3,7 |
| 4 | E | 7290 | Other Losses | F/N | X | | 3,7 |
| 4 | E | 7300 | Extraordinary Items | N | X | | 3,7 |
| 4 | E | 7500 | Distribution of Income - Dividend | F/N | X | | 3,7 |
| 4 | E | 7600 | Changes in Actuarial Liability | N | | | 3,7 |
| 5 | Less: Earned revenues not attributed to programs | | | | | | |
| 5 | E | 5310 | Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5311 | Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | 8 |
| 5 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | 8 |
| 5 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | 8 |
| 5 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5900 | Other Revenue | F/N | X | | 8 |
| 5 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | 8 |
| 5 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | 3 |
| 5 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 3 |
| 5 | E | 7112 | Gains on Disposition of Borrowings | F | X | | 3 |
| 5 | E | 7180 | Unrealized Gains | F/N | X | | 3 |
| 5 | E | 7190 | Other Gains | F/N | X | | 3 |
| 6 | Net cost of operations | | | | | | |
| 6 | CALC (3 + 4 - 5) | | | | | | |

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SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. This footnote was intentionally left blank.
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|--|--|---------------|--|-----------------|-----------------|-------------------------------|----------------|-------------|
| | | | | | | Exch / Nonexch | Cust / Noncust | |
| Cumulative Results of Operations: | | | | | | Adjusted Trial Balance | | |
| 1 | Beginning Balances | | | | | | | |
| 1 | B | 3310 | Cumulative Results of Operations | X | X | | | |
| 2 | Adjustments (+/-) | | | | | | | |
| 2a | Changes in Accounting Principles (+/-) | | | | | | | |
| 2a | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 2a | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 2b | Corrections of Errors (+/-) | | | | | | | |
| 2b | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 2b | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 3 | Beginning Balances, as Adjusted | | | | | | | |
| | | | CALC (1..2b) | X | X | | | |
| Budgetary Financing Sources: | | | | | | | | |
| 4 | Other Adjustments (Rescissions, etc.) (+/-) | | | | | | | |
| 4 | E | 5790 | Other Financing Sources | X | X | | | 8 |
| 5 | Appropriations Used | | | | | | | |
| 5 | E | 5700 | Expended Appropriations | X | X | | | 4 |
| 6 | Nonexchange Revenue | | | | | | | |
| 6 | E | 5310 | Interest Revenue - Other | X | X | T | A | |
| 6 | E | 5311 | Interest Revenue - Investments | X | X | T | A | |
| 6 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | X | X | T | A | |
| 6 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | X | X | T | A | |
| 6 | E | 5318 | Contra Revenue for Interest Revenue - Investments | X | X | T | A | |
| 6 | E | 5319 | Contra Revenue for Interest Revenue - Other | X | X | T | A | |
| 6 | E | 5320 | Penalties and Fines Revenue | X | X | T | A | |
| 6 | E | 5324 | Contra Revenue for Penalties and Fines | X | X | T | A | |
| 6 | E | 5400 | Benefit Program Revenue | X | X | T | | |
| 6 | E | 5409 | Contra Revenue for Benefit Program Revenue | X | X | T | | |
| 6 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | X | X | T | A | 9 |
| 6 | E | 5801 | Tax Revenue Collected - Individual | X | X | T | A | 9 |
| 6 | E | 5802 | Tax Revenue Collected - Corporate | X | X | T | A | 9 |
| 6 | E | 5803 | Tax Revenue Collected - Unemployment | X | X | T | A | 9 |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|----------|------------|---------------|---|-----------------|-----------------|----------------------------|----------------|-------------|
| | | | | | | Exch / Nonexch | Cust / Noncust | |
| | | | | | | Adjusted Trial Balance | | |
| 6 | E | 5804 | Tax Revenue Collected - Excise | X | X | T | A | 9 |
| 6 | E | 5805 | Tax Revenue Collected - Estate and Gift | X | X | T | A | 9 |
| 6 | E | 5806 | Tax Revenue Collected - Customs | X | X | T | A | 9 |
| 6 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | X | X | T | A | 9 |
| 6 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | X | X | T | A | 9 |
| 6 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | X | X | T | A | 9 |
| 6 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | X | X | T | A | 9 |
| 6 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | X | X | T | A | 9 |
| 6 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | X | X | T | A | 9 |
| 6 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | X | X | T | A | 9 |
| 6 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | X | X | T | A | 9 |
| 6 | E | 5831 | Contra Revenue for Taxes - Individual | X | X | T | A | 9 |
| 6 | E | 5832 | Contra Revenue for Taxes - Corporate | X | X | T | A | 9 |
| 6 | E | 5833 | Contra Revenue for Taxes - Unemployment | X | X | T | A | 9 |
| 6 | E | 5834 | Contra Revenue for Taxes - Excise | X | X | T | A | 9 |
| 6 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | X | X | T | A | 9 |
| 6 | E | 5836 | Contra Revenue for Taxes - Customs | X | X | T | A | 9 |
| 6 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | X | X | T | A | 9 |
| 6 | E | 5891 | Tax Revenue Refunds - Individual | X | X | T | A | 9 |
| 6 | E | 5892 | Tax Revenue Refunds - Corporate | X | X | T | A | 9 |
| 6 | E | 5893 | Tax Revenue Refunds - Unemployment | X | X | T | A | 9 |
| 6 | E | 5894 | Tax Revenue Refunds - Excise | X | X | T | A | 9 |
| 6 | E | 5895 | Tax Revenue Refunds - Estate and Gift | X | X | T | A | 9 |
| 6 | E | 5896 | Tax Revenue Refunds - Customs | X | X | T | A | 9 |
| 6 | E | 5900 | Other Revenue | X | X | T | A | |
| 6 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | |
| 7 | | | Donations and Forfeitures of Cash and Cash Equivalents | | | | | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | X | X | T | A | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | X | X | T | A | |
| 7 | E | 5900 | Other Revenue | X | X | T | A | 3 |
| 7 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | 3 |
| 8 | | | Transfers-In/Out Without Reimbursement (+/-) | | | | | |
| 8 | E | 5740 | Appropriated Earmarked Receipts Transferred In | X | X | | | |
| 8 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | X | X | | | |
| 8 | E | 5750 | Expenditure Financing Sources - Transfers-In | X | X | | | |
| 8 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - 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 | |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|-----------|------------|---------------|---|-----------------|-----------------|----------------------------|----------------|-------------|
| | | | | | | Exch / Nonexch | Cust / Noncust | |
| | | | | | | Adjusted Trial Balance | | |
| 9 | | | Other (+/-) | | | | | |
| 9 | E | 5790 | Other Financing Sources | X | X | | | 2 |
| 9 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | 2 |
| 9 | E | 7111 | Gains on Disposition of Investments | X | X | T | | 2 |
| 9 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | 2 |
| 9 | E | 7180 | Unrealized Gains | X | X | T | | 2 |
| 9 | E | 7190 | Other Gains | X | X | T | | 2 |
| 9 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | 2 |
| 9 | E | 7211 | Losses on Disposition of Investments | X | X | T | | 2 |
| 9 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | 2 |
| 9 | E | 7280 | Unrealized Losses | X | X | T | | 2 |
| 9 | E | 7290 | Other Losses | X | X | T | | 2 |
| 9 | E | 7500 | Distribution of Income - Dividend | X | X | T | | 2 |
| | | | | | | | | |
| | | | 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 | 5900 | Other Revenue | X | X | T | A | 5, 6 |
| 10 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | 5, 6 |
| | | | | | | | | |
| 11 | | | Transfers-In/Out Without Reimbursement (+/-) | | | | | |
| 11 | E | 5720 | Financing Sources Transferred In Without Reimbursement | X | X | | | |
| 11 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | X | X | | | |
| 11 | E | 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 | | | 5 |
| 13 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | X | X | | | 5 |
| 13 | E | 5795 | Seigniorage | | X | | | 5 |
| 13 | E | 5900 | Other Revenue | X | X | T | A | 5, 7 |
| 13 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | 5, 7 |
| 13 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net | X | X | | A | 5 |
| 13 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | X | X | | A | 5 |

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | |
|-------------------------------------|---|---------------|--|-----------------|-----------------|----------------------------|----------------|-------------|
| | | | | | | Exch / Nonexch | Cust / Noncust | Addl. Info. |
| | | | | | | Adjusted Trial Balance | | |
| 13 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | 5 |
| 13 | E | 7111 | Gains on Disposition of Investments | X | X | T | | 5 |
| 13 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | 5 |
| 13 | E | 7180 | Unrealized Gains | X | X | T | | 5 |
| 13 | E | 7190 | Other Gains | X | X | T | | 5 |
| 13 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | 5 |
| 13 | E | 7211 | Losses on Disposition of Investments | X | X | T | | 5 |
| 13 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | 5 |
| 13 | E | 7280 | Unrealized Losses | X | X | T | | 5 |
| 13 | E | 7290 | Other Losses | X | X | T | | 5 |
| 13 | E | 7500 | Distribution of Income - Dividend | X | X | T | | 5 |
| 14 | Total Financing Sources | | | | | | | |
| | | | CALC (4..13) | X | X | | | |
| 15 | Net Cost of Operations (+/-) | | | | | | | |
| | | | Net Cost of Operations (+/-) | X | X | | | |
| 16 | Net Change | | | | | | | |
| | | | CALC (14-15) | X | X | | | |
| 17 | Cumulative Results of Operations | | | | | | | |
| | | | CALC (3+16) | X | X | | | |
| Unexpended Appropriations: | | | | | | | | |
| 18 | Beginning Balances | | | | | | | |
| 18 | B | 3100 | Unexpended Appropriations - Cumulative | X | X | | | |
| 19 | Adjustments (+/-) | | | | | | | |
| 19a | Changes in Accounting Principles (+/-) | | | | | | | |
| 19a | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | |
| 19b | Corrections of Errors (+/-) | | | | | | | |
| 19b | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | |
| 20 | Beginning Balances, as Adjusted | | | | | | | |
| | | | CALC (18..19b) | X | X | | | |
| Budgetary Financing Sources: | | | | | | | | |

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 | | Addl. Info. |
|-----------|------------|---------------|---|-----------------|-----------------|----------------------------|----------------|-------------|
| | | | | | | Exch / Nonexch | Cust / Noncust | |
| | | | | | | Adjusted Trial Balance | | |
| 21 | | | Appropriations Received | | | | | |
| 21 | E | 3101 | Unexpended Appropriations - Appropriations Received | X | X | | | 11 |
| 22 | | | Appropriations Transferred-In/Out (+/-) | | | | | |
| 22 | E | 3102 | Unexpended Appropriations - Transfers-In | X | X | | | 4 |
| 22 | E | 3103 | Unexpended Appropriations - Transfers-Out | X | X | | | 4 |
| 23 | | | Other Adjustments (Rescissions, etc.) (+/-) | | | | | |
| 23 | E | 3106 | Unexpended Appropriations - Adjustments | X | X | | | 4 |
| 24 | | | Appropriations Used | | | | | |
| 24 | E | 3107 | Unexpended Appropriations - Used | X | X | | | |
| 25 | | | Total Budgetary Financing Sources | | | | | |
| | | | CALC (21..24) | X | X | | | |
| 26 | | | Total Unexpended Appropriations | | | | | |
| | | | CALC (20+25) | X | X | | | |
| 27 | | | Net Position | | | | | |
| | | | CALC (17+26) | X | X | | | 10 |

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SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

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

2/ Budgetary.

3/ Budgetary. Related to forfeitures of cash and cash equivalents.

4/ Debit-Decreases/Credit-Increases.

5/ No budgetary impact.

6/ Related to forfeitures of properties.

7/ Portion associated with nonexchange revenue.

8/ Related to adjustments. Debit-Decreases/Credit-Increases

9/ Reported by recipient/noncustodial entity only.

10/ Should equal the ending amount reported as net position on the Balance Sheet.

11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

12/ This footnote was intentionally left blank.

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Addl. Info. | |
|----------------------------|---------------|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|-------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| BUDGETARY RESOURCES | | | | | | | | | | | | | | | |
| 1 | | Unobligated balance; start of year | | | | | | | | | | | | 2 | |
| 1 | | Brought forward, October 1 (+ or -) | | | | | | | | | | | | | |
| 1 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | | B | | | | | | | + | - | U | |
| 1 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | | B | | | | | | | + | - | U/E | |
| 1 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | | B | | | | | | | + | - | U/E | |
| 1 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | | B | | | | | | | + | - | U | |
| 1 | 4137 | Transfers of Contract Authority | | | B | | | | | | | + | - | U/E | |
| 1 | 4139 | Contract Authority Carried Forward | | | B | | | | | | | + | - | U/E | |
| 1 | 4149 | Borrowing Authority Carried Forward | | | B | | | | | | | + | - | U/E | |
| 1 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | | B | | | | | | | + | - | U/E | |
| 1 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | | B | | | | | | | + | - | U/E | |
| 1 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | | B | | | | | | | + | - | U/E | |
| 1 | 4201 | Total Actual Resources - Collected | | | B | | | | | | | + | - | U/E | |
| 1 | 4221 | Unfilled Customer Orders Without Advance | | | B | | | | | | F/E | + | - | U/E | |
| 1 | 4222 | Unfilled Customer Orders With Advance | | | B | | | | | | | + | - | U/E | |
| 1 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | | B | | | | | | | + | - | U/E | |
| 1 | 4251 | Reimbursements and Other Income Earned - Receivable | | | B | | | | | | F/E | + | - | U/E | |
| 1 | 4283 | Interest Receivable From Treasury | | | B | | | | | | | + | - | U/E | |
| 1 | 4285 | Receivable From the Liquidating Fund | | | B | | | | | | | + | - | U/E | |
| 1 | 4286 | Receivable From the Financing Fund | | | B | | | | | | | + | - | U/E | |
| 1 | 4287 | Other Federal Receivables | | | B | | | | | | | + | - | U/E | |
| 1 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | | B | | | | | | | + | - | U | |
| 1 | 4394 | Receipts Unavailable for Obligation Upon Collection | | | B | | | | | | | + | - | U | |
| 1 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | | B | | | | | | | + | - | U | |
| 1 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | | B | | | | | | | + | - | U | |
| 1 | 4801 | Undelivered Orders - Obligations, Unpaid | | | B | | | | | | | + | - | U/E | |
| 1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | B | | | | | | | + | - | U/E | |
| 1 | 4901 | Delivered Orders - Obligations, Unpaid | | | B | | | | | | | + | - | U/E | |
| 1 | 4908 | Authority Outlayed Not Yet Disbursed | | | B | | | | | | | + | - | U | |
| 2 | | Recoveries of prior year unpaid obligations: | | | | | | | | | | | | | |
| 2 | 4310 | Anticipated Recoveries of Prior-Year Obligations | | | E | | | | | | | + | - | U | 1 |
| 2 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | E | | | | | | | + | - | U/E | |
| 2 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | E | | | | | | | + | - | U/E | |

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Addl. Info. | |
|--------------|----------------------------|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|-------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| 3 | Budget authority: | | | | | | | | | | | | | | |
| 3A | Appropriation: | | | | | | | | | | | | | | |
| 3A | 4111 | Debt Liquidation Appropriations | | E | | | | | | | | + | - | U | |
| 3A | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | | | + | - | U | |
| 3A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | | | | | | | + | - | U | |
| 3A | 4115 | Loan Subsidy Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4117 | Loan Administrative Expense Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4119 | Other Appropriations Realized | | E | | | | | | | | + | - | U | |
| 3A | 4120 | Anticipated Appropriations - Indefinite | | E | | | | | | | | + | - | U | 1 |
| 3A | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | P | | | | | | | + | - | U/E | |
| 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | | | | | | | + | - | U | 3 |
| 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | - | + | U | 3 |
| 3A | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | P | | | | | | | + | - | U/E | |
| 3A | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | | | + | - | U | |
| 3A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | | | | | | | | + | - | U/E | 3 |
| 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | - | + | U/E | 3 |
| 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | | | + | - | U/E | 3 |
| 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | - | + | U/E | 3 |
| 3A | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | | | + | - | U/E | |
| 3A | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | | | + | - | U/E | |
| 3A | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | | | + | - | U/E | |
| 3A | 4150 | Reappropriations | | E | | | | | | | | + | - | U | |
| 3A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | | | + | - | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | | | - | + | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | | | + | - | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | | | - | + | U | 3 |
| 3A | 4391 | Adjustments to Indefinite No-Year Authority | | D | E | | | | | | | + | - | U | |
| 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | 3 |
| 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | - | + | U | 3 |
| 3B | Borrowing authority | | | | | | | | | | | | | | |
| 3B | 4042 | Estimated Indefinite Borrowing Authority | | E | | | | | | | | + | - | U | 1 |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Addl. Info. | |
|--------------|--|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|-------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | | |
| 3B | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | B | | | | | | | + | - | U | | |
| 3B | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | | | | + | - | U | | |
| 3C | Contract authority | | | | | | | | | | | | | | | |
| 3C | 4032 | Estimated Indefinite Contract Authority | | E | | | | | | | | + | - | U | 1 | |
| 3C | 4131 | Current-Year Contract Authority Realized | | E | | | | | | | | + | - | U | | |
| 3D | Spending authority from offsetting collections (gross): | | | | | | | | | | | | | | | |
| 3D1 | Earned | | | | | | | | | | | | | | | |
| 3D1a | Collected | | | | | | | | | | | | | | | |
| 3D1a | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4264 | Actual Collections of Rent | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4273 | Interest Collected From Treasury | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4277 | Other Actual Collections - Federal | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | + | - | U | | |
| 3D1a | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | | |
| 3D1a | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | | |
| 3D1b | Change in receivables from Federal sources | | | | | | | | | | | | | | | |
| 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | F/E | + | - | U/E | 3 |
| 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | F/E | - | + | U/E | 3 |
| 3D1b | 4283 | Interest Receivable From Treasury | | E | | | | | | | | + | - | U/E | 3 | |
| 3D1b | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | 3 | |
| 3D1b | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | + | - | U/E | 3 | |
| 3D1b | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | 3 | |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Add. Info. | |
|--------------|--|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|------------|--|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | | |
| 3D1b | 4286 | Receivable From the Financing Fund | | E | | | | | | | | + | - | U/E | 3 | |
| 3D1b | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | 3 | |
| 3D1b | 4287 | Other Federal Receivables | | E | | | | | | | | + | - | U/E | 3 | |
| 3D1b | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | 3 | |
| 3D2 | Change in unfilled customer orders (+ or -): | | | | | | | | | | | | | | | |
| 3D2a | Advance received | | | | | | | | | | | | | | | |
| 3D2a | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | + | - | U/E | 3 | |
| 3D2a | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | - | + | U/E | 3 | |
| 3D2b | Without advance from Federal sources | | | | | | | | | | | | | | | |
| 3D2b | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | + | - | U/E | 3 | |
| 3D2b | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | - | + | U/E | 3 | |
| 3D3 | Anticipated for rest of year | | | | | | | | | | | | | | | |
| 3D3 | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | + | - | U | 1 | |
| 3D3 | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | + | - | U | 1 | |
| 3D3 | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | + | - | U | 1 | |
| 3D4 | Previously unavailable | | | | | | | | | | | | | | | |
| 3D4 | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | S | | | | | | | + | - | U | | |
| 3D4 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | S | | | | | | | + | - | U | | |
| 3D4 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | | |
| 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | | | | | | | + | - | U | 3 | |
| 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | | | | | | | - | + | U | 3 | |
| 3D5 | Expenditure transfers from trust funds: | | | | | | | | | | | | | | | |
| 3D5 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | + | - | U | 1 | |
| 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | 3 | |
| 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | 3 | |
| 3D5 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | + | - | U/E | | |
| 3E | Subtotal | | | | | | | | | | | | | | | |
| 3E | Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5) | | | | | | | | | | | | | | | |
| 4 | Nonexpenditure transfers, net: | | | | | | | | | | | | | | | |

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|--------------|---|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| N/A | Actual transfers, budget authority (+ or -) | | | | | | | | | | | | | | |
| 4 | 4137 | Transfers of Contract Authority | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4137 | Transfers of Contract Authority | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4160 | Anticipated Transfers - Current-Year Authority | | E | | | | | | | | + | - | U | 1 |
| 4 | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | | | | | | | + | - | U | 1 |
| 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | | | + | - | U | |
| 4 | 4170 | Transfers - Current-Year Authority | | E | | | | | | | | + | - | U | |
| 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | | | + | - | U/E | |
| 4 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | | | | | | | | + | - | U | |
| 4 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | 1 |
| 4 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 4 | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | + | - | U/E | |
| 4 | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | + | - | U/E | |
| 4 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | |
| 4 | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | + | - | U/E | |
| 5 | Temporarily not available pursuant to Public Law (-) | | | | | | | | | | | | | | |
| 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | | | | | | | + | - | U | |
| 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 5 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | | | | | | | | + | - | U | |
| 5 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | | | | | | | + | - | U | |
| 5 | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | 3 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | - | + | U | 3 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | 3 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | - | + | U | 3 |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

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|--------------------------------------|-----------------------------------|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 6 | Permanently not available: | | | | | | | | | | | | | | |
| 6 | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4044 | Anticipated Adjustments to Borrowing Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | | E | | | | | | | | + | - | U | 1 |
| 6 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | + | - | U/E | |
| 6 | 4132 | Substitution of Contract Authority | | E | | | | | | | | + | - | U | |
| 6 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | + | - | U | |
| 6 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 4135 | Contract Authority Liquidated | | E | S | | | | | | | + | - | U | |
| 6 | 4135 | Contract Authority Liquidated | | E | P | | | | | | | + | - | U | |
| 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | | | + | - | U | 3 |
| 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | - | + | U | 3 |
| 6 | 4140 | Substitution of Borrowing Authority | | E | P | | | | | | | + | - | U | |
| 6 | 4140 | Substitution of Borrowing Authority | | E | S | | | | | | | + | - | U | |
| 6 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | | E | | | | | | | | + | - | U | |
| 6 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | + | - | U | |
| 6 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | + | - | U | |
| 6 | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | E | | | | | | | | + | - | U/E | |
| 6 | 4350 | Canceled Authority | | E | | | | | | | | + | - | U/E | |
| 6 | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | E | | | | | | | | + | - | U/E | |
| 6 | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | + | - | U/E | |
| 6 | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | + | - | U/E | |
| 6 | 4391 | Adjustments to Indefinite No-Year Authority | C | E | | | | | | | | + | - | U | |
| 6 | 4392 | Permanent Reduction - New Budget Authority | | E | | | | | | | | + | - | U | |
| 6 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 7 | Total budgetary resources | | | | | | | | | | | | | | |
| STATUS OF BUDGETARY RESOURCES | | | | | | | | | | | | | | | |

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Addl. Info. | | |
|--------------|---------------|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|-------------|---|--|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | | |
| 8 | | Obligations incurred: | | | | | | | | | | | | | | |
| 8A | | Direct: | | | | | | | | | | | | | | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 3 | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 3 | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 3 | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 3 | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | 3 | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | C | | | | | | + | - | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | A | ### | | | | | + | - | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | B | ### | ### | | | | + | - | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | C | | | | | | - | + | U/E | 3 | |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | C | | | | | | + | - | U/E | 3 | |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | | |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | | |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | C | | | | | | - | + | U/E | | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 3 | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 3 | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 3 | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 3 | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | 3 | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | C | | | | | | + | - | U/E | 3 | |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | | |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | | |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | C | | | | | | - | + | U/E | | |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | A | ### | | | | | - | + | U | 3 | |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | A | ### | | | | | + | - | U | 3 | |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | C | | | | | | - | + | U | 3 | |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | C | | | | | | + | - | U | 3 | |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | | |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | | |

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Addl. Info. | |
|--------------|----------------------|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|-------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | C | | | | | | - | + | U/E | |
| 8B | Reimbursable: | | | | | | | | | | | | | | |
| | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | C | | | | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | A | ### | | | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | B | ### | ### | | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | C | | | | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | C | | | | | | + | - | U/E | 3 |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | C | | | | | | - | + | U/E | |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | C | | | | | | + | - | U/E | 3 |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | C | | | | | | - | + | U/E | |
| 8B | 4908 | Authority Outlayed Not Yet Disbursed | | E | | C | | | | | | - | + | U | 3 |
| 8B | 4908 | Authority Outlayed Not Yet Disbursed | | B | | C | | | | | | + | - | U | 3 |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | |

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | | |
|------------------------------|-------------------------------------|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Add. Info. | |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | C | | | | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | C | | | | | | - | + | U/E | |
| 8C | Subtotal (+8A+8B) | | | | | | | | | | | | | | |
| 9 | Unobligated balance: | | | | | | | | | | | | | | |
| 9A | Apportioned: | | | | | | | | | | | | | | |
| 9A | 4510 | Apportionments | | E | | | | | | A | | - | + | U | |
| 9A | 4510 | Apportionments | | E | | | | | | S | | - | + | U | |
| 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | S | | - | + | U | 1 |
| 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | A | | - | + | U | 1 |
| 9A | 4610 | Allotments - Realized Resources | | E | | | | | | | | - | + | U | |
| 9A | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | - | + | U | |
| 9B | Exempt from apportionment: | | | | | | | | | | | | | | |
| 9B | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | 1 |
| 9B | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| 9C | Subtotal (+9A + 9B) | | | | | | | | | | | | | | |
| 10 | Unobligated balance not available: | | | | | | | | | | | | | | |
| 10 | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | - | + | U | |
| 10 | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | - | + | U | |
| 10 | 4450 | Unapportioned Authority | | E | | | | | | | | - | + | U | |
| 10 | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | - | + | U | |
| 10 | 4650 | Allotments - Expired Authority | | E | | | | | | | | - | + | E | |
| 11 | Total status of budgetary resources | | | | | | | | | | | | | | |
| CHANGE IN OBLIGATED BALANCES | | | | | | | | | | | | | | | |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Add. Info. | |
|--------------|---------------|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|------------|--|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | | |
| 12 | | Obligated balance, net; start of year: | | | | | | | | | | | | | | |
| 12A | | Unpaid obligations, start of year: | | | | | | | | | | | | | | |
| 12A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | | |
| 12A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | | |
| 12B | | Uncollected customer payments from Federal sources, start of year: | | | | | | | | | | | | | | |
| 12B | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | F/E | - | + | U/E | |
| 12B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | | |
| 12B | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | F/E | - | + | U/E | |
| 12B | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | | |
| 12B | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | | |
| 12B | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | | |
| 12B | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | | |
| 12C | | Total, unpaid obligated balance, brought forward, net (+12A-12B) | | | | | | | | | | | | | | |
| 13 | | Obligations incurred (+) | | | | | | | | | | | | | | |
| 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 3 | |
| 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 3 | |
| 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 3 | |
| 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 3 | |
| 13 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | | |
| 13 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | | |
| 13 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 3 | |
| 13 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 3 | |
| 13 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | | |
| 13 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 3 | |
| 13 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 3 | |
| 13 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | | |
| 13 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | | |
| 14 | | Gross outlays (-) | | | | | | | | | | | | | | |
| 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | 3 | |
| 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | - | + | U/E | 3 | |
| 14 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | | |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Add. Info. | | |
|--------------|---|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|------------|-----|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | | |
| 14 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | | |
| 14 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | + | - | U | 3 | |
| 14 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | - | + | U | 3 | |
| 14 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | | |
| 15 | Obligated balance transfers, net: | | | | | | | | | | | | | | | |
| 15A | A. Actual transfers, unpaid obligations (+ or -) | | | | | | | | | | | | | | | |
| 15A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | | |
| 15A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | | |
| 15B | B. Actual transfers, uncollected customer payments from Federal sources (+ or -) | | | | | | | | | | | | | | | |
| 15B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | | |
| 15B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | | |
| 15B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | | |
| 15B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | | |
| 15B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | | |
| 15C | Total unpaid obligated balance transferred, net (+15A+15B) | | | | | | | | | | | | | | | |
| 16 | Recoveries of prior-year unpaid obligations, actual (-) | | | | | | | | | | | | | | | |
| 16 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | | |
| 16 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | | |
| 17 | Change in uncollected customer payments from Federal sources | | | | | | | | | | | | | | | |
| 17 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | F/E | - | + | U/E | 3 |
| 17 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | | F/E | + | - | U/E | 3 |
| 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | 3 | |
| 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | 3 | |
| 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | F/E | - | + | U/E | 3 |
| 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | F/E | + | - | U/E | 3 |
| 17 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | 3 | |
| 17 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | 3 | |
| 17 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | 3 | |
| 17 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | 3 | |
| 17 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | 3 | |
| 17 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | 3 | |
| 17 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | 3 | |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Add. Info. |
|--------------------|--|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|------------|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | |
| 17 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | 3 |
| 18 | Obligated balance, net, end of period: | | | | | | | | | | | | | | |
| 18A | Unpaid obligations (+) | | | | | | | | | | | | | | |
| 18A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18B | Uncollected customer payments from Federal sources (-) | | | | | | | | | | | | | | |
| 18B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | |
| 18B | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | |
| 18C | Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17. | | | | | | | | | | | | | | |
| NET OUTLAYS | | | | | | | | | | | | | | | |
| 19 | Net Outlays: | | | | | | | | | | | | | | |
| 19A | Gross outlays (+) | | | | | | | | | | | | | | |
| 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 3 |
| 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 3 |
| 19A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Addl. Info. |
|--------------|--|---|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|-------------|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | |
| 19A | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 19A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 3 |
| 19A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 3 |
| 19A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 19B | Offsetting collections (-) | | | | | | | | | | | | | | |
| 19B | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | - | + | U/E | |
| 19B | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | - | + | U/E | 3 |
| 19B | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | 3 |
| 19B | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | - | + | U/E | |
| 19B | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | - | + | U/E | |
| 19B | 4264 | Actual Collections of Rent | | E | | | | | | | | - | + | U/E | |
| 19B | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | - | + | U/E | |
| 19B | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4273 | Interest Collected From Treasury | | E | | | | | | | | - | + | U/E | |
| 19B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | - | + | U/E | |
| 19B | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | - | + | U | |
| 19B | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| 19C | Less: Distributed offsetting receipts | | | | | | | | | | | | | | |
| 19C | 1010 | Fund Balance With Treasury | | E | | | | | | | | - | + | | 3,4,5 |
| 19C | 1010 | Fund Balance With Treasury | | B | | | | | | | | + | - | | 3,4,5 |
| 19C | 5100 | Revenue From Goods Sold | | E | | | | | | | | + | - | | 5 |
| 19C | 5109 | Contra Revenue for Goods Sold | | E | | | | | | | | + | - | | 5 |
| 19C | 5200 | Revenue From Services Provided | | E | | | | | | | | + | - | | 5 |
| 19C | 5209 | Contra Revenue for Services Provided | | E | | | | | | | | + | - | | 5 |
| 19C | 5310 | Interest Revenue - Other | | E | | | | | | | | + | - | | 5 |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | Add. Info. | |
|--------------|---------------|--|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|-------------|------------|---|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | TAFS Status | | |
| 19C | 5311 | Interest Revenue - Investments | | E | | | | | | | | + | - | | 5 |
| 19C | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | E | | | | | | | | + | - | | 5 |
| 19C | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | E | | | | | | | | + | - | | 5 |
| 19C | 5318 | Contra Revenue for Interest Revenue - Investments | | E | | | | | | | | + | - | | 5 |
| 19C | 5319 | Contra Revenue for Interest Revenue - Other | | E | | | | | | | | + | - | | 5 |
| 19C | 5320 | Penalties and Fines Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5324 | Contra Revenue for Penalties and Fines | | E | | | | | | | | + | - | | 5 |
| 19C | 5325 | Administrative Fees Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5329 | Contra Revenue for Administrative Fees | | E | | | | | | | | + | - | | 5 |
| 19C | 5400 | Benefit Program Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5409 | Contra Revenue for Benefit Program Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5500 | Insurance and Guarantee Premium Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5600 | Donated Revenue - Financial Resources | | E | | | | | | | | + | - | | 5 |
| 19C | 5609 | Contra Revenue for Donations - Financial Resources | | E | | | | | | | | + | - | | 5 |
| 19C | 5750 | Expenditure Financing Sources - Transfers-In | | E | | | | | | | | + | - | | 5 |
| 19C | 5800 | Tax Revenue Collected - Not Otherwise Classified | | E | | | | | | | | + | - | | 5 |
| 19C | 5801 | Tax Revenue Collected - Individual | | E | | | | | | | | + | - | | 5 |
| 19C | 5802 | Tax Revenue Collected - Corporate | | E | | | | | | | | + | - | | 5 |
| 19C | 5803 | Tax Revenue Collected - Unemployment | | E | | | | | | | | + | - | | 5 |
| 19C | 5804 | Tax Revenue Collected - Excise | | E | | | | | | | | + | - | | 5 |
| 19C | 5805 | Tax Revenue Collected - Estate and Gift | | E | | | | | | | | + | - | | 5 |
| 19C | 5806 | Tax Revenue Collected - Customs | | E | | | | | | | | + | - | | 5 |
| 19C | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | | E | | | | | | | | + | - | | 5 |
| 19C | 5821 | Tax Revenue Accrual Adjustment - Individual | | E | | | | | | | | + | - | | 5 |
| 19C | 5822 | Tax Revenue Accrual Adjustment - Corporate | | E | | | | | | | | + | - | | 5 |
| 19C | 5823 | Tax Revenue Accrual Adjustment - Unemployment | | E | | | | | | | | + | - | | 5 |
| 19C | 5824 | Tax Revenue Accrual Adjustment - Excise | | E | | | | | | | | + | - | | 5 |
| 19C | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | | E | | | | | | | | + | - | | 5 |
| 19C | 5826 | Tax Revenue Accrual Adjustment - Customs | | E | | | | | | | | + | - | | 5 |
| 19C | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | | E | | | | | | | | + | - | | 5 |
| 19C | 5831 | Contra Revenue for Taxes - Individual | | E | | | | | | | | + | - | | 5 |
| 19C | 5832 | Contra Revenue for Taxes - Corporate | | E | | | | | | | | + | - | | 5 |
| 19C | 5833 | Contra Revenue for Taxes - Unemployment | | E | | | | | | | | + | - | | 5 |
| 19C | 5834 | Contra Revenue for Taxes - Excise | | E | | | | | | | | + | - | | 5 |
| 19C | 5835 | Contra Revenue for Taxes - Estate and Gift | | E | | | | | | | | + | - | | 5 |
| 19C | 5836 | Contra Revenue for Taxes - Customs | | E | | | | | | | | + | - | | 5 |
| 19C | 5890 | Tax Revenue Refunds - Not Otherwise Classified | | E | | | | | | | | + | - | | 5 |

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

| SBR Line No. | USSGL Account | USSGL Account Title | USSGL Account Attributes | | | | | | | | | | | TAFS Status | Addl. Info. |
|--------------|---------------|---------------------------------------|--------------------------|-------------|-----------|------------|-----------------|--------------|------------|---------------|-------|--------|---|-------------|-------------|
| | | | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Avail Time | Trans Partner | Debit | Credit | | | |
| 19C | 5891 | Tax Revenue Refunds - Individual | | E | | | | | | | | + | - | | 5 |
| 19C | 5892 | Tax Revenue Refunds - Corporate | | E | | | | | | | | + | - | | 5 |
| 19C | 5893 | Tax Revenue Refunds - Unemployment | | E | | | | | | | | + | - | | 5 |
| 19C | 5894 | Tax Revenue Refunds - Excise | | E | | | | | | | | + | - | | 5 |
| 19C | 5895 | Tax Revenue Refunds - Estate and Gift | | E | | | | | | | | + | - | | 5 |
| 19C | 5896 | Tax Revenue Refunds - Customs | | E | | | | | | | | + | - | | 5 |
| 19C | 5900 | Other Revenue | | E | | | | | | | | + | - | | 5 |
| 19C | 5909 | Contra Revenue for Other Revenue | | E | | | | | | | | + | - | | 5 |
| 19D | Net outlays | | | | | | | | | | | | | | |

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

- 2/ 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.

- 3/ 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.

- 4/ Use USSGL account 1010 ending (E) minus beginning (B) balance for clearing accounts and other similar accounts when there is no balance in a USSGL revenue or other financing source account. For example, clearing accounts do not report revenue and therefore must use the change in USSGL account 1010.

- 5/ 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 certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | |
|--|------------|-----------|--|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| Revenue Activity: | | | | | |
| Sources of Cash Collections: | | | | | |
| 1 Individual Income and FICA/SECA Taxes | | | | | |
| 1 | E | 5801 | Tax Revenue Collected - Individual | S | |
| 2 Corporate Income Taxes | | | | | |
| 2 | E | 5802 | Tax Revenue Collected - Corporate | S | |
| 3 Excise Taxes | | | | | |
| 3 | E | 5804 | Tax Revenue Collected - Excise | S | |
| 4 Estate and Gift Taxes | | | | | |
| 4 | E | 5805 | Tax Revenue Collected - Estate and Gift | S | |
| 5 Federal Unemployment Taxes | | | | | |
| 5 | E | 5803 | Tax Revenue Collected - Unemployment | S | |
| 6 Custom Duties | | | | | |
| 6 | E | 5806 | Tax Revenue Collected - Customs | S | |
| 7 Miscellaneous | | | | | |
| 7 | E-B | 1310 | Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | 2, 3 |
| 7 | E-B | 1341 | Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1342 | Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1343 | Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | 2, 3 |

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | |
|----------|------------|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1371 | Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5320 | Penalties and Fines Revenue | S | |
| 7 | E | 5324 | Contra Revenue for Penalties and Fines | S | |
| 7 | E | 5325 | Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Administrative Fees | S | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | S | |

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | |
|----------|-------------------------------|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| 8 | Total Cash Collections | | | | |
| 8 | CALC (1.. 7) | | | | |
| 9 | Accrual Adjustments | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |
| 9 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1341 | Interest Receivable - Loans | S | |
| 9 | E-B | 1342 | Interest Receivable - Investments | S | |
| 9 | E-B | 1343 | Interest Receivable - Taxes | S | |
| 9 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | |
| 9 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | |
| 9 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | |
| 9 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1371 | Administrative Fees Receivable - Loans | S | |
| 9 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | |

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SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | |
|------------------------------------|--|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 9 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 2110 | Accounts Payable | S | 5 |
| 9 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | S | |
| 9 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | S | |
| 9 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | S | |
| 9 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | S | |
| 9 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | S | |
| 9 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | S | |
| 9 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | S | |
| 9 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | S | |
| 9 | E | 5831 | Contra Revenue for Taxes - Individual | S | |
| 9 | E | 5832 | Contra Revenue for Taxes - Corporate | S | |
| 9 | E | 5833 | Contra Revenue for Taxes - Unemployment | S | |
| 9 | E | 5834 | Contra Revenue for Taxes - Excise | S | |
| 9 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | S | |
| 9 | E | 5836 | Contra Revenue for Taxes - Customs | S | |
| | | | | | |
| 10 | Total Custodial Revenue | | | | |
| 10 | CALC (8 + 9) | | | | |
| | | | | | |
| | | | | | |
| Disposition of Collections: | | | | | |
| | | | | | |
| 11 | Transferred to Others (by Recipient): | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | 6 |
| 11 | E-B | 2980 | Custodial Liability | S | 7, 8, 9 |
| 11 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | S | |
| 11 | E | 5891 | Tax Revenue Refunds - Individual | S | |
| 11 | E | 5892 | Tax Revenue Refunds - Corporate | S | |
| 11 | E | 5893 | Tax Revenue Refunds - Unemployment | S | |
| 11 | E | 5894 | Tax Revenue Refunds - Excise | S | |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

| | | | | USSGL Account Attributes/1 | |
|--------------------------|--|-----------|--|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 11 | E | 5895 | Tax Revenue Refunds - Estate and Gift | S | |
| 11 | E | 5896 | Tax Revenue Refunds - Customs | S | |
| 11 | E | 5990 | Collections for Others - Statement of Custodial Activity | S | 7, 9 |
| 11 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | S | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| 12 | (Increase)/Decrease in Amount Yet To Be Transferred (+/-) | | | | |
| <i>"Optional Method"</i> | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S | 3, 9, 10 |
| 12 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | S | 9 |
| 13 | Refunds and Other Payments | | | | |
| 13 | E-B | 2110 | Accounts Payable | S | 5 |
| 13 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | S | |
| 13 | E | 5891 | Tax Revenue Refunds - Individual | S | |
| 13 | E | 5892 | Tax Revenue Refunds - Corporate | S | |
| 13 | E | 5893 | Tax Revenue Refunds - Unemployment | S | |
| 13 | E | 5894 | Tax Revenue Refunds - Excise | S | |
| 13 | E | 5895 | Tax Revenue Refunds - Estate and Gift | S | |
| 13 | E | 5896 | Tax Revenue Refunds - Customs | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | S | 12 |
| 14 | Retained by the Reporting Entity | | | | |
| 14 | CALC (10 - 11 - 12 - 13) | | | | |
| <i>"Optional Method"</i> | | | | | |
| 14 | CALC (10 - 11 + 12 - 13) | | | | |
| 15 | Net Custodial Activity | | | | |
| 15 | CALC (10 - 11 - 12 - 13 - 14) | | | | 11 |
| <i>"Optional Method"</i> | | | | | |
| 15 | CALC (10 - 11 + 12 - 13 - 14) | | | | 11 |

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

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

Footnotes:

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

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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