

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

Old SF-133 Line No.	P&F Line	Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	Account Title	USSGL Account Attributes																	Addl. Info	
							Begin/End	Debit/Credit	Reimb. Flag	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	Prior-Year Adj.	SF133 TAFS Status		Avail-ability Type
SCHEDULE OF BUDGETARY RESOURCES																									
Unobligated balance:																									
1A	2140	1000				Unobligated balance brought forward, October 1																			3
1A	2140	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities																			
1A	2140	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable																			
1A	2140	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable																			
1A	2140	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds																			
1A	2140	1000	+	-	4137	Transfers of Contract Authority																			
1A	2140	1000	+	-	4139	Contract Authority Carried Forward																			
1A	2140	1000	+	-	4149	Borrowing Authority Carried Forward																			
1A	2140	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances																			
1A	2140	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable																			
1A	2140	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable																			
1A	2140	1000	+	-	4201	Total Actual Resources - Collected																			
1A	2140	1000	+	-	4221	Unfilled Customer Orders Without Advance													F/E						
1A	2140	1000	+	-	4222	Unfilled Customer Orders With Advance																			
1A	2140	1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable																			
1A	2140	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable																			
1A	2140	1000	+	-	4283	Interest Receivable From Treasury																			
1A	2140	1000	+	-	4285	Receivable From the Liquidating Fund																			
1A	2140	1000	+	-	4286	Receivable From the Financing Fund																			
1A	2140	1000	+	-	4287	Other Federal Receivables																			
1A	2140	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation																			
1A	2140	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection																			
1A	2140	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation																			
1A	2140	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation																			
1A	2140	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid																			
1A	2140	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced																			
1A	2140	1000	+	-	4901	Delivered Orders - Obligations, Unpaid																			
1A	2140	1000	+	-	4908	Authority Outlayed Not Yet Disbursed																			
Nonexpenditure transfers of unobligated balance to or from other accounts:																									
Unobligated balance transferred to other accounts (-)																									
4C	2221	1010	+	-	4176	Allocation Transfers of Prior-Year Balances																			
4C	2221	1010	+	-	4190	Transfers - Prior-Year Balances																			
4C	N/A	1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations																			
4C	N/A	1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable																			
Unobligated balance transferred from other accounts																									
4C	2222	1011	+	-	4176	Allocation Transfers of Prior-Year Balances																			
4C	2222	1011	+	-	4190	Transfers - Prior-Year Balances																			
4C	N/A	1011	+	-	4192	Balance Transfers - Unexpired to Expired																			
Expired unobligated balance transferred to unexpired accounts																									
4C	2230	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations																			
4C	2230	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable																			
Unexpired unobligated balance transferred to expired accounts (-)																									
4C	2235	1013	+	-	4192	Balance Transfers - Unexpired to Expired																			
Adjustments to unobligated balance:																									
Adjustment of unobligated balance brought forward, October 1 (+ or -)																									
1B	2145	1020	+	-	4111	Debt Liquidation Appropriations																			
1B	2145	1020	+	-	4112	Liquidation of Deficiency - Appropriations																			
1B	2145	1020	+	-	4114	Appropriated Trust or Special Fund Receipts																			
1B	2145	1020	+	-	4115	Loan Subsidy Appropriation																			
1B	2145	1020	+	-	4117	Loan Administrative Expense Appropriation																			
1B	2145	1020	+	-	4118	Reestimated Loan Subsidy Appropriation																			
1B	2145	1020	+	-	4119	Other Appropriations Realized																			
1B	2145	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation																			
1B	2145	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities																			
1B	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation																			
1B	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation																			

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ADDITIONAL INFORMATION AND FOOTNOTES:

ADDITIONAL INFORMATION

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

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.

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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	

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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

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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 Realized	E		T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		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 Realized	E		T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		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

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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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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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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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					

SUPPLEMENT

SECTION V

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

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 ONLY.

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.

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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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
Assets					
Intragovernmental					
1 Fund Balance With Treasury					
1	E	1010	Fund Balance With Treasury		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		
2 Investments					
2	E	1342	Interest Receivable - Investments	F	
2	E	1346	Allowance for Loss on Interest Receivable - Investments	F	
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1618	Market Adjustment - Investments	F	
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	

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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	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1690	Other Investments	F	
3			Accounts Receivable		
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1329	Allowance for Loss on Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	
4			Loans Receivable		
4	E	1341	Interest Receivable - Loans	F	
4	E	1345	Allowance for Loss on Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1359	Allowance for Loss on Loans Receivable	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
4	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
4	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	F	
5	Other				
5	E	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	3
5	E	1990	Other Assets	F	
6	Total Intragovernmental				
6	CALC (1..5)				
Assets With the Public					
7	Cash and Other Monetary Assets				
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8	Investments				
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1690	Other Investments	N	
9	Accounts Receivable, Net				
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	
10	Taxes Receivable, Net				
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	

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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	Addl. Info.
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
10	E	1373	Administrative Fees Receivable - Taxes	N	
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
11			Loans Receivable and Related Foreclosed Property, Net		
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	
11	E	1361	Penalties and Fines Receivable - Loans	N	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12			Inventory and Related Property, Net		
12	E	1511	Operating Materials and Supplies Held for Use		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		
12	E	1514	Operating Materials and Supplies Held for Repair		
12	E	1519	Operating Materials and Supplies - Allowance		
12	E	1521	Inventory Purchased for Resale		
12	E	1522	Inventory Held in Reserve for Future Sale		
12	E	1523	Inventory Held for Repair		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		
12	E	1525	Inventory - Raw Materials		
12	E	1526	Inventory - Work-in-Process		
12	E	1527	Inventory - Finished Goods		
12	E	1529	Inventory - Allowance		

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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	Addl. Info.
12	E	1541	Forfeited Property Held for Sale		
12	E	1542	Forfeited Property Held for Donation or Use		
12	E	1549	Forfeited Property - Allowance		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		
12	E	1569	Commodities - Allowance		
12	E	1571	Stockpile Materials Held in Reserve		
12	E	1572	Stockpile Materials Held for Sale		
12	E	1591	Other Related Property		
12	E	1599	Other Related Property - Allowance		
13			General Property, Plant, and Equipment, Net		
13	E	1711	Land and Land Rights	N	
13	E	1712	Improvements to Land	N	
13	E	1719	Accumulated Depreciation on Improvements to Land	N	
13	E	1720	Construction-in-Progress	N	
13	E	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
13	E	1740	Other Structures and Facilities	N	
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	E	1750	Equipment	N	
13	E	1759	Accumulated Depreciation on Equipment	N	
13	E	1810	Assets Under Capital Lease	N	
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	E	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	E	1890	Other General Property, Plant, and Equipment	N	

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
14	Other				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
15	Total Assets				
15	CALC (6..14)				
16	Stewardship PP&E (Note 11)				
	Liabilities				
	Intragovernmental				
17	Accounts Payable				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	4
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	Debt				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
19	Other				
19	E	2130	Contract Holdbacks	F	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
19	E	2225	Unfunded FECA Liability	F	
19	E	2290	Other Unfunded Employment Related Liability	F	
19	E	2310	Liability for Advances and Prepayments	F	
19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
19	E	2920	Contingent Liabilities	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	Total Intragovernmental				
20	CALC (17..19)				
	Liabilities With the Public				

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
21	Accounts Payable				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	4
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22	Loan Guarantee Liability				
22	E	2180	Loan Guarantee Liability	N	
23	Debt Held by the Public				
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24	Federal Employee and Veteran Benefits				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	
25	Environmental and Disposal Liabilities				
25	E	2995	Estimated Cleanup Cost Liability	N	
26	Benefits Due and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N	
27	Other				
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	2210	Accrued Funded Payroll and Leave	N	
27	E	2211	Withholdings Payable	N	
27	E	2213	Employer Contributions and Payroll Taxes Payable	N	
27	E	2220	Unfunded Leave	N	
27	E	2290	Other Unfunded Employment Related Liability	N	
27	E	2310	Liability for Advances and Prepayments	N	
27	E	2320	Other Deferred Revenue	N	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
27	E	2690	Other Actuarial Liabilities	N	8
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
28	Total Liabilities				
28	CALC	(20..27)			
29	Commitments and Contingencies (Note 16)				

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
Net Position					
30			Unexpended Appropriations - Earmarked Funds (Note 20)		
30	B	3100	Unexpended Appropriations - Cumulative		5
30	E	3101	Unexpended Appropriations - Appropriations Received		5
30	E	3102	Unexpended Appropriations - Transfers-In	F	5
30	E	3103	Unexpended Appropriations - Transfers-Out	F	5
30	E	3106	Unexpended Appropriations - Adjustments		5
30	E	3107	Unexpended Appropriations - Used		5
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
31			Unexpended Appropriations - Other Funds		
31	B	3100	Unexpended Appropriations - Cumulative		6
31	E	3101	Unexpended Appropriations - Appropriations Received		6
31	E	3102	Unexpended Appropriations - Transfers-In		6
31	E	3103	Unexpended Appropriations - Transfers-Out		6
31	E	3106	Unexpended Appropriations - Adjustments		6
31	E	3107	Unexpended Appropriations - Used		6
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		6
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
32			Cumulative Results of Operations - Earmarked Funds (Note 20)		
32	B	3310	Cumulative Results of Operations		5
32	E	5100	Revenue From Goods Sold	F/N	5
32	E	5109	Contra Revenue for Goods Sold	F/N	5
32	E	5200	Revenue From Services Provided	F/N	5
32	E	5209	Contra Revenue for Services Provided	F/N	5
32	E	5310	Interest Revenue - Other	F/N	5

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
32	E	5311	Interest Revenue - Investments	F/N	5
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	5
32	E	5313	Interest Revenue - Subsidy Amortization	N	5
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	5
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	5
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	5
32	E	5320	Penalties and Fines Revenue	F/N	5
32	E	5324	Contra Revenue for Penalties and Fines	F/N	5
32	E	5325	Administrative Fees Revenue	F/N	5
32	E	5329	Contra Revenue for Administrative Fees	F/N	5
32	E	5400	Benefit Program Revenue	F/N	5
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	5
32	E	5500	Insurance and Guarantee Premium Revenue	N	5
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	5
32	E	5600	Donated Revenue - Financial Resources	N	5
32	E	5609	Contra Revenue for Donations - Financial Resources	N	5
32	E	5610	Donated Revenue - Nonfinancial Resources	N	5
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	5
32	E	5700	Expended Appropriations		5
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	5
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	5
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	5
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	5
32	E	5750	Expenditure Financing Sources - Transfers-In	F	5
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	5
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	5
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	5

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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	Addl. Info.
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	5
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	5
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	5
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	5
32	E	5780	Imputed Financing Sources	F	5
32	E	5790	Other Financing Sources	F	5
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	5
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	5
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	5
32	E	5801	Tax Revenue Collected - Individual	F/N	5
32	E	5802	Tax Revenue Collected - Corporate	F/N	5
32	E	5803	Tax Revenue Collected - Unemployment	F/N	5
32	E	5804	Tax Revenue Collected - Excise	F/N	5
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	5
32	E	5806	Tax Revenue Collected - Customs	F/N	5
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	5
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	5
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	5
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	5
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	5
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	5
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	5
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	5
32	E	5831	Contra Revenue for Taxes - Individual	F/N	5
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	5
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	5
32	E	5834	Contra Revenue for Taxes - Excise	F/N	5
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	5
32	E	5836	Contra Revenue for Taxes - Customs	F/N	5
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	5
32	E	5891	Tax Revenue Refunds - Individual	F/N	5

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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	Addl. Info.
32	E	5892	Tax Revenue Refunds - Corporate	F/N	5
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	5
32	E	5894	Tax Revenue Refunds - Excise	F/N	5
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	5
32	E	5896	Tax Revenue Refunds - Customs	F/N	5
32	E	5900	Other Revenue	F/N	5
32	E	5909	Contra Revenue for Other Revenue	F/N	5
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	5
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	5
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	5
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	5
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	5
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	5
32	E	6100	Operating Expenses/Program Costs	F/N	5
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	5
32	E	6199	Adjustment to Subsidy Expense	N	5
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	5
32	E	6320	Interest Expenses on Securities	F/N	5
32	E	6330	Other Interest Expenses	F/N	5
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	5
32	E	6400	Benefit Expense	F/N	5
32	E	6500	Cost of Goods Sold	N	5
32	E	6600	Applied Overhead	N	5
32	E	6610	Cost Capitalization Offset	N	5
32	E	6710	Depreciation, Amortization, and Depletion	N	5
32	E	6720	Bad Debt Expense	F/N	5
32	E	6730	Imputed Costs	F	5

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	5
32	E	6800	Future Funded Expenses	F/N	5
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	5
32	E	6900	Nonproduction Costs	F/N	5
32	E	7110	Gains on Disposition of Assets - Other	N	5
32	E	7111	Gains on Disposition of Investments	F/N	5
32	E	7112	Gains on Disposition of Borrowings	F	5
32	E	7180	Unrealized Gains	F/N	5
32	E	7190	Other Gains	F/N	5
32	E	7210	Losses on Disposition of Assets - Other	N	5
32	E	7211	Losses on Disposition of Investments	F/N	5
32	E	7212	Losses on Disposition of Borrowings	F	5
32	E	7280	Unrealized Losses	F/N	5
32	E	7290	Other Losses	F/N	5
32	E	7300	Extraordinary Items	N	5
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	5
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	5
32	E	7500	Distribution of Income - Dividend	F/N	5
32	E	7600	Changes in Actuarial Liability	N	5
33			Cumulative Results of Operations - Other Funds		
33	B	3310	Cumulative Results of Operations		6
33	E	5100	Revenue From Goods Sold	F/N	6
33	E	5109	Contra Revenue for Goods Sold	F/N	6
33	E	5200	Revenue From Services Provided	F/N	6
33	E	5209	Contra Revenue for Services Provided	F/N	6
33	E	5310	Interest Revenue - Other	F/N	6
33	E	5311	Interest Revenue - Investments	F/N	6
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	6
33	E	5313	Interest Revenue - Subsidy Amortization	N	6
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	6

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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	Addl. Info.
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	6
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	6
33	E	5320	Penalties and Fines Revenue	F/N	6
33	E	5324	Contra Revenue for Penalties and Fines	F/N	6
33	E	5325	Administrative Fees Revenue	F/N	6
33	E	5329	Contra Revenue for Administrative Fees	F/N	6
33	E	5400	Benefit Program Revenue	F/N	6
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	6
33	E	5500	Insurance and Guarantee Premium Revenue	N	6
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	6
33	E	5600	Donated Revenue - Financial Resources	N	6
33	E	5609	Contra Revenue for Donations - Financial Resources	N	6
33	E	5610	Donated Revenue - Nonfinancial Resources	N	6
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	6
33	E	5700	Expended Appropriations		6
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		6
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	6
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	6
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	6
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	6
33	E	5750	Expenditure Financing Sources - Transfers-In	F	6
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	6
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	6
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	6
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	6
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	6
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	6

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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	Addl. Info.
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	6
33	E	5780	Imputed Financing Sources	F	6
33	E	5790	Other Financing Sources	F	6
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	6
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	6
33	E	5795	Seigniorage	N	6
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	6
33	E	5801	Tax Revenue Collected - Individual	F/N	6
33	E	5802	Tax Revenue Collected - Corporate	F/N	6
33	E	5803	Tax Revenue Collected - Unemployment	F/N	6
33	E	5804	Tax Revenue Collected - Excise	F/N	6
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	6
33	E	5806	Tax Revenue Collected - Customs	F/N	6
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	6
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	6
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	6
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	6
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	6
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	6
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	6
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	6
33	E	5831	Contra Revenue for Taxes - Individual	F/N	6
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	6
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	6
33	E	5834	Contra Revenue for Taxes - Excise	F/N	6
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	6
33	E	5836	Contra Revenue for Taxes - Customs	F/N	6
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	6
33	E	5891	Tax Revenue Refunds - Individual	F/N	6
33	E	5892	Tax Revenue Refunds - Corporate	F/N	6
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	6
33	E	5894	Tax Revenue Refunds - Excise	F/N	6

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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	Addl. Info.
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	6
33	E	5896	Tax Revenue Refunds - Customs	F/N	6
33	E	5900	Other Revenue	F/N	6
33	E	5909	Contra Revenue for Other Revenue	F/N	6
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	6
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	6
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	6
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	6
33	E	6100	Operating Expenses/Program Costs	F/N	6
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	6
33	E	6199	Adjustment to Subsidy Expense	N	6
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	6
33	E	6320	Interest Expenses on Securities	F/N	6
33	E	6330	Other Interest Expenses	F/N	6
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	6
33	E	6400	Benefit Expense	F/N	6
33	E	6500	Cost of Goods Sold	N	6
33	E	6600	Applied Overhead	N	6
33	E	6610	Cost Capitalization Offset	N	6
33	E	6710	Depreciation, Amortization, and Depletion	N	6
33	E	6720	Bad Debt Expense	F/N	6
33	E	6730	Imputed Costs	F	6
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	6
33	E	6800	Future Funded Expenses	F/N	6

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	6
33	E	6900	Nonproduction Costs	F/N	6
33	E	7110	Gains on Disposition of Assets - Other	N	6
33	E	7111	Gains on Disposition of Investments	F/N	6
33	E	7112	Gains on Disposition of Borrowings	F	6
33	E	7180	Unrealized Gains	F/N	6
33	E	7190	Other Gains	F/N	6
33	E	7210	Losses on Disposition of Assets - Other	N	6
33	E	7211	Losses on Disposition of Investments	F/N	6
33	E	7212	Losses on Disposition of Borrowings	F	6
33	E	7280	Unrealized Losses	F/N	6
33	E	7290	Other Losses	F/N	6
33	E	7300	Extraordinary Items	N	6
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	6
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	6
33	E	7500	Distribution of Income - Dividend	F/N	6
33	E	7600	Changes in Actuarial Liability	N	6
34	Total Net Position				
34	CALC (30..33)				
35	Total Liabilities and Net Position				
35	CALC (28 + 34)				

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

- 1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.
- 2/ This additional information was intentionally left blank.
- 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.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

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

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	
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	E	7111	Gains on Disposition of Investments	F/N	X		
2	E	7112	Gains on Disposition of Borrowings	F	X		
2	E	7180	Unrealized Gains	F/N	X		
2	E	7190	Other Gains	F/N	X		
3			Net Program Costs				
3			CALC (1 - 2)				
4			Costs not assigned to programs				
4	E	6400	Benefit Expense	F/N			4
4	E	6800	Future Funded Expenses	F/N			4
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			4
4	E	6900	Nonproduction Costs	F/N			4

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

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

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately
4. Cost not assigned to programs.
5. 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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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		
						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	Reimb Flag	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
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
3		Budget authority:													
3A		Appropriation:													

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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
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

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status		
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											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	
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																

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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											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
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:															
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	

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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
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	

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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											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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																
8	Obligations incurred:															
8A	Direct:															
8A	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				D		+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			D		+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		C					D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		C					D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C					D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					D		+	-	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											Addl. Info.			
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status		
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				D			-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			D			-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C					D			-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				D			-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			D			-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C					D			-	+	U/E	
8A	4901	Delivered Orders - Obligations, Unpaid		E		A	###				D			-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		A	###				D			+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			D			-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			D			+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		C					D			-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		C					D			+	-	U/E	3
8A	4902	Delivered Orders - Obligations, Paid		E		A	###				D			-	+	U/E	
8A	4902	Delivered Orders - Obligations, Paid		E		B	###	###			D			-	+	U/E	
8A	4902	Delivered Orders - Obligations, Paid		E		C					D			-	+	U/E	
8A	4908	Authority Outlayed Not Yet Disbursed		E		A	###				D			-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		A	###				D			+	-	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		E		C					D			-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		C					D			+	-	U	3
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				D			-	+	U/E	
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			D			-	+	U/E	
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C					D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C					D			-	+	U/E	
8B	Reimbursable:																
8B	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				R			+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			R			+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		C					R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C					R			-	+	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											Addl. Info.			
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status		
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					R			+	-	U/E	3
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C					R			-	+	U/E	
8B	4901	Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		A	###				R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		C					R			+	-	U/E	3
8B	4902	Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		C					R			-	+	U/E	
8B	4908	Authority Outlayed Not Yet Disbursed		E		C					R			-	+	U	3
8B	4908	Authority Outlayed Not Yet Disbursed		B		C					R			+	-	U	3
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C					R			-	+	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	

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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											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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																
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

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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											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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	
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	

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
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	
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		

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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											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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	
19A	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
19A	4908	Authority Outlaid Not Yet Disbursed		E									-	+	U	3
19A	4908	Authority Outlaid 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	

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
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
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

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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	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
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
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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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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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	

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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.
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

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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.