

## U.S. Government Standard General Ledger

### SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2011. 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	
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SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:										USSGL Account Attributes for FACTS II										TAFS Attributes										
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
<b>BUDGETARY RESOURCES</b>																														
<b>All accounts:</b>																														
<b>0900 Total new obligations</b>																														
N	Y	N/A	0900	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U					1	
N	Y	N/A	0900	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U					1	
N	Y	N/A	0900	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U					1	
N	Y	N/A	0900	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U					1	
N	Y	N/A	0900	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U						
N	Y	N/A	0900	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U						
N	Y	N/A	0900	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U					1	
N	Y	N/A	0900	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U					1	
N	Y	N/A	0900	-	+	4902	Delivered Orders - Obligations, Paid	E															X	U						
N	Y	N/A	0900	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X	U					1	
N	Y	N/A	0900	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U					1	
N	Y	N/A	0900	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U						
N	Y	N/A	0900	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U						
<b>Unobligated balance:</b>																														
		2140	1000	<b>Unobligated balance brought forward, October 1</b>																									3	
Y	Y	2140	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U	U					
Y	Y	2140	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X	U/E	U					
Y	Y	2140	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X	U/E	U					
Y	Y	2140	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X	U	U					
Y	Y	2140	1000	+	-	4137	Transfers of Contract Authority	B															X	U/E	U					
Y	Y	2140	1000	+	-	4139	Contract Authority Carried Forward	B																U/E	U					
Y	Y	2140	1000	+	-	4149	Borrowing Authority Carried Forward	B																U/E	U					
Y	Y	2140	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X	U/E	U					
Y	Y	2140	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X	U/E	U					
Y	Y	2140	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B															X	U/E	U					
Y	Y	2140	1000	+	-	4201	Total Actual Resources - Collected	B																U/E	U					
Y	Y	2140	1000	+	-	4221	Unfiled Customer Orders Without Advance	B													F/E		X	U/E	U					
Y	Y	2140	1000	+	-	4222	Unfiled Customer Orders With Advance	B															X	U/E	U					
Y	Y	2140	1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E	U					
Y	Y	2140	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U/E	U					
Y	Y	2140	1000	+	-	4283	Interest Receivable From Treasury	B															X	U/E	U					
Y	Y	2140	1000	+	-	4285	Receivable From the Liquidating Fund	B															X	U/E	U					
Y	Y	2140	1000	+	-	4286	Receivable From the Financing Fund	B															X	U/E	U					
Y	Y	2140	1000	+	-	4287	Other Federal Receivables	B															X	U/E	U					
Y	Y	2140	1000	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B															X	U	U					
Y	Y	2140	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B															X	U	U			1/2/7		
Y	Y	2140	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B															X	U	U			2/7		
Y	Y	2140	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X	U	U			2/7		
Y	Y	2140	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X	U/E	U			1		
Y	Y	2140	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X	U	U					
Y	Y	2140	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U/E	U					
Y	Y	2140	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U					
Y	Y	2140	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U/E	U					
Y	Y	2140	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U					
<b>Nonexpenditure transfers:</b>																														
<b>2221 1010 Unobligated balance transferred to other accounts (-)</b>																														
Y	Y	2221	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C															X	U/E	U				
Y	Y	2221	1010	+	-	4190	Transfers - Prior-Year Balances	E	C															X	U	U				
Y	N	N/A	1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E																X	E					
Y	N	N/A	1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C															X	E					
<b>2222 1011 Unobligated balance transferred from other accounts</b>																														
Y	Y	2222	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D															X	U/E	U				
Y	Y	2222	1011	+	-	4190	Transfers - Prior-Year Balances	E	D															X	U	U				
Y	N	N/A	1011	+	-	4192	Balance Transfers - Unexpired to Expired	E																X	E					
<b>N/A 1012 Unobligated balance transfers between expired and unexpired accounts</b>																														
N	Y	N/A	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	U						
N	Y	N/A	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	U						
N	Y	N/A	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X	U						
<b>2230 1012 Expired unobligated balance transferred to unexpired accounts</b>																														
Y	N	2230	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	U						
Y	N	2230	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X	U						

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SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	N/A	1013				Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)																							
							This line is not required to be supported by the USSGL at this time, but will be required in Fiscal 2012.																							
		2235	1013				Unexpired unobligated balance transferred to expired accounts (-)																							
Y	N	2235	1013	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	U						
							Adjustments:																							
		2145	1020				Adjustment of unobligated balance brought forward, October 1 (+ or -)																							
Y	Y	2145	1020	+	-	4111	Debt Liquidation Appropriations	E						P/D									B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E															B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P/D									B	U/E	U		2/7			
Y	Y	2145	1020	+	-	4115	Loan Subsidy Appropriation	E						P/D									B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4117	Loan Administrative Expense Appropriation	E						P/D									B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E															B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4119	Other Appropriations Realized	E															B	U/E	U					
Y	Y	2145	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P/S									P	U/E	U					
Y	Y	2145	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															B	U	U		1			
Y	Y	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P				D					B/P	U/E	U		1			
Y	Y	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P									B/P	U/E	U		7			
Y	Y	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S									B/P	U/E	U					
Y	Y	2145	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E										D					B/P	U/E	U		2			
Y	Y	2145	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P	U/E	U		7			
Y	Y	2145	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															B	U/E	U		1/3/4			
Y	Y	2145	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E															B/P	U/E	U		7			
Y	Y	2145	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E															B/P	U/E	U		7			
Y	Y	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E										M					B	U/E	U		1			
Y	Y	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P				D					B	U/E	U		1			
Y	Y	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P									B	U/E	U		7			
Y	Y	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B				M					B	U/E	U		2/7			
Y	Y	2145	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E															B	U/E	U		1/2/7			
Y	Y	2145	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E															B	U/E	U					
Y	Y	2145	1020	+	-	4131	Current-Year Contract Authority Realized	E															P	U/E	U					
Y	Y	2145	1020	+	-	4132	Substitution of Contract Authority	E							S								P	U/E	U					
Y	Y	2145	1020	+	-	4133	Decreases to Indefinite Contract Authority	E															P	U/E	U					
Y	Y	2145	1020	+	-	4134	Contract Authority Withdrawn	E															P	U/E	U					
Y	Y	2145	1020	+	-	4135	Contract Authority Liquidated	E							P/S								B/P	U/E	U					
Y	Y	2145	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E															P	U	U					
Y	Y	2145	1020	+	-	4137	Transfers of Contract Authority	E															B/P	U/E	U					
Y	Y	2145	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E										M					B/P	U/E	U					
Y	Y	2145	1020	+	-	4140	Substitution of Borrowing Authority	E							P/S								B	U/E	U					
Y	Y	2145	1020	+	-	4141	Current-Year Borrowing Authority Realized	E															P	U/E	U					
Y	Y	2145	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E															P	U/E	U					
Y	Y	2145	1020	+	-	4144	Borrowing Authority Withdrawn	E															P	U/E	U					
Y	Y	2145	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E							B				M				B	U/E	U					
Y	Y	2145	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P/S									B	U/E	U					
Y	Y	2145	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															B	U/E	U					
Y	Y	2145	1020	+	-	4150	Reappropriations - Transfers-In	E															B	U/E	U					
Y	Y	2145	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E															B	U/E	U					
Y	Y	2145	1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															B	U/E	U					
Y	Y	2145	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P	U	U		1/3/4			
Y	Y	2145	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E															B/P	U/E	U					
Y	Y	2145	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E															B	U/E	U					
Y	Y	2145	1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E															B/P	U/E	U					
Y	Y	2145	1020	+	-	4170	Transfers - Current-Year Authority	E							P/S								B	U/E	U					
Y	Y	2145	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E															B/P	U/E	U					
Y	Y	2145	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E															B/P	U/E	U					
Y	Y	2145	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E															B	U/E	U					
Y	Y	2145	1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E							P/S								B	U/E	U					
Y	Y	2145	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E															B	U/E	U					
Y	Y	2145	1020	+	-	4190	Transfers - Prior-Year Balances	E															B	U/E	U					
Y	Y	2145	1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															B	U/E	U					
Y																														

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Y	Y	2145	1020	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E																B	U/E	U				
Y	Y	2145	1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E																P	U/E	U				
Y	Y	2145	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E																B	U/E	U				
Y	Y	2145	1020	+	-	4221	Unfilled Customer Orders Without Advance	E														F/E		B/P	U/E	U				
Y	Y	2145	1020	+	-	4222	Unfilled Customer Orders With Advance	E																B	U/E	U				
Y	Y	2145	1020	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E														F/E		B/P	U/E	U				
Y	Y	2145	1020	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4233	Reimbursements and Other Income Earned - Receivable -	E														F/E		B/P	U/E	U				
Y	Y	2145	1020	+	-	4234	Other Federal Receivables - Transferred	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E														F/E		B/P	U/E	U				
Y	Y	2145	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E																B	U/E	U				
Y	Y	2145	1020	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E																B	U/E	U				
Y	Y	2145	1020	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E																B	U/E	U				
Y	Y	2145	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E																B	U/E	U				
Y	Y	2145	1020	+	-	4261	Actual Collections of Business-Type Fees	E																B	U/E	U				
Y	Y	2145	1020	+	-	4262	Actual Collections of Loan Principal	E																B	U/E	U				
Y	Y	2145	1020	+	-	4263	Actual Collections of Loan Interest	E																B	U/E	U				
Y	Y	2145	1020	+	-	4264	Actual Collections of Rent	E																B	U/E	U				
Y	Y	2145	1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E																B	U/E	U				
Y	Y	2145	1020	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E																B	U/E	U				
Y	Y	2145	1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E																B	U/E	U				
Y	Y	2145	1020	+	-	4271	Actual Program Fund Subsidy Collected	E																B	U/E	U				
Y	Y	2145	1020	+	-	4273	Interest Collected From Treasury	E																B	U	U				
Y	Y	2145	1020	+	-	4275	Actual Collections From Liquidating Fund	E																B	U/E	U				
Y	Y	2145	1020	+	-	4276	Actual Collections From Financing Fund	E																B	U/E	U				
Y	Y	2145	1020	+	-	4277	Other Actual Collections - Federal	E																B	U/E	U				
Y	Y	2145	1020	+	-	4283	Interest Receivable From Treasury	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4285	Receivable From the Liquidating Fund	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4286	Receivable From the Financing Fund	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4287	Other Federal Receivables	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E										M						B	U/E	U				
Y	Y	2145	1020	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E																P	U	U				
Y	Y	2145	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																P	U/E	U				
Y	N	N/A	1020	+	-	4350	Canceled Authority	E																B/P	E					
Y	Y	2145	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																B/P	U	U	N			
Y	N	N/A	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																B/P	E					
Y	Y	2145	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																B/P	U/E	U			2/7	
Y	Y	2145	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E																B/P	U/E	U			2/7	
Y	Y	2145	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																P	U/E	U			2/7	
Y	Y	2145	1020	+	-	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E																B/P	U/E	U				
Y	Y	2145	1020	+	-	4382	Temporary Reduction - New Budget Authority	E							P/D/S									P	U/E	U				
Y	Y	2145	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E							P/S									P	U/E	U				
Y	Y	2145	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E							S									P	U/E	U			1/3/4	
Y	Y	2145	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E							D			D						P	U/E	U			1	
Y	Y	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E							P									P	U	U			2/7	
Y	Y	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E							D									P	U	U			7	
Y	Y	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E							S									P	U	U			1/3/4	
Y	Y	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E							D			D						P	U	U			1/2	
Y	Y	2145	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E							D			D						B	U/E	U				
Y	Y	2145	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E							P									B	U/E	U				
Y	Y	2145	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E							P									B	U/E	U				
Y	N	2145	1020	+	-	4390	Reappropriations - Transfers-Out	E																B	E					
Y	Y	2145	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E																B	U/E	U			1/3/4	
Y	Y	2145	1020	+	-	4392	Permanent Reduction - New Budget Authority	E							S			D						B	U/E	U				
Y	Y	2145	1020	+	-	4392	Permanent Reduction - New Budget Authority	E							B/C/D/P/R									B	U/E	U				
Y	Y	2145	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E																B	U/E	U				
Y	Y	2145	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E																B/P	U	U			2/7	
Y	Y	2145	1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E																B/P	U	U				
Y	Y	2145	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E							C			D						B/P	U/E	U			7	
Y	Y	2145	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E							P									B/P	U/E	U			1/2/7	
Y	Y	2145	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P	U	U			1/3/4	
Y	Y	2145	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P	U	U	N			
Y	N	N/A	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P	E					

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SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II														TAFS Attributes												
SF 133: Report on Budget Execution and Budgetary Resources																																
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	2145	1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																B	U/E	U						
Y	Y	2145	1020	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																B	U/E	U						
Y	Y	2145	1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																B	U/E	U						
Y	Y	2145	1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4902	Delivered Orders - Obligations, Paid	E																B	U/E	U						
Y	Y	2145	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E																B	U	U						
Y	Y	2145	1020	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																B	U/E	U						
Y	Y	2145	1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P	U/E	U						
Y	Y	2145	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																B	U/E	U						
			2210	1021			<b>Recoveries of prior year unpaid obligations</b>																									
Y	Y	2210	1021	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																X	U/E	U						
Y	Y	2210	1021	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																X	U/E	U						
			2240	1022			<b>Capital transfer of unobligated balances to general fund (-)</b>																									
Y	Y	2240	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																X	U/E	U						
			2260	1023			<b>Unobligated balances applied to repay debt (-)</b>																									
Y	Y	2260	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																X	U/E	U						
			2270	1024			<b>Unobligated balance of borrowing authority withdrawn (-)</b>																									
Y	Y	2270	1024	+	-	4144	Borrowing Authority Withdrawn	E																X	U	U						
			2275	1025			<b>Unobligated balance of contract authority withdrawn (-)</b>																									
Y	Y	2275	1025	+	-	4134	Contract Authority Withdrawn	E																X	U	U						
			N/A	1026			<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation</b>																									
N	Y	N/A	1026	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E																X		U						
N	Y	N/A	1026	-	+	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B																X		U						
N	Y	N/A	1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																X		U						
			2333	1026			<b>Adjustment in unobligated balances for change in allocation</b>																									
Y	N	2333	1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																X	U/E							
Y	Y	2342	1027				<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</b>																									
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																									
Y	Y	2342	1028				<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</b>																									
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																									
Y	Y	2398	1029				<b>Other balances withdrawn (-)</b>																									
Y	N	N/A	1029	+	-	4350	Canceled Authority	E																X	E							
Y	Y	N/A	1029	+	-	4350	Canceled Authority	E																X	U	U				2/4/7		
Y	Y	2398	1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																X	U/E	U						
Y	Y	2398	1029	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																X	U/E	U				2/7		
Y	Y	2398	1029	+	-	4356	Cancellation of Appropriation From Invested Balances	E																X	U/E	U				2/7		
Y	Y	2398	1029	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																X	U/E	U				2/7		
			2343	1030			<b>Adjustment to foreign exchange valuation for Exchange Stabilization Fund</b>																									
Y	N	2343	1030	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E																X	U							
Y	N	2343	1030	-	+	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B																X	U							
			1031				<b>Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</b>																									
Y	Y	N/A	1031	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E																X	U	U				2/7		

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USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II																TAFS Attributes					Addl. Info					
SF 133: Report on Budget Execution and Budgetary Resources																																
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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	2398	1031	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																X	U	U	N	2/7				
<b>Anticipated transfers and adjustments:</b>																																
Y	N	N/A	1040	+	-	4180	Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	E																U						2		
Y	N	N/A	1041	+	-	4310	Anticipated recoveries of prior-year unpaid obligations	E	D															U						2		
Y	N	N/A	1042	+	-	4048	Anticipated capital transfers and redemption of debt (unobligated balances) (-)	E																U						2		
Y	Y		1050				<b>Unobligated balance (total)</b>																									
						This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F).																										
<b>Budget authority:</b>																																
<b>Appropriations:</b>																																
<b>Discretionary:</b>																																
		4000	1100				<b>Appropriation</b>																									
Y	Y	4000	1100	+	-	4111	Debt Liquidation Appropriations	E						P				D						X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4112	Liquidation of Deficiency - Appropriations	E											D					X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4115	Loan Subsidy Appropriation	E						P				D						X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4117	Loan Administrative Expense Appropriation	E						P				D						X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4119	Other Appropriations Realized	E						P	X			D						X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4138	Appropriation To Liquidate Contract Authority	E											D					X	U	U				1/3/4		
Y	Y	4000	1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E											D					X	U	U				1/3/4		
N	Y	N/A	1101				<b>Appropriation (special or trust fund)</b>																									
N	Y	N/A	1101	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P				D						X	U					2/7		
N	Y	N/A	1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P				D						X	U	U				2/7		
N	Y	N/A	1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P				D						X	U					1/2/7		
N	Y	N/A	1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E										D						X	U					2/7		
N	Y	N/A	1101	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P				D						X	U					7	1	
N	Y	N/A	1101	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P				D						X	U					7	1	
N	Y	N/A	1101	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E										D						X	U					7	1	
N	Y	N/A	1101	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B										D						X	U					7	1	
N	Y	N/A	1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P				D					X	U					1/2/7		
N	Y	N/A	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E							P				D					X	U					2/7		
N	Y	N/A	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E							P				D					X	U					1		
N	Y	N/A	1101	+	-	4138	Appropriation To Liquidate Contract Authority	E											D					X	U	U				2/7		
N	Y	N/A	1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P				D						X	U					2/7	1	
N	Y	N/A	1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P				D						X	U					2/7	1	
N	Y	N/A	1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E											D					X	U	U				2/7	1	
N	Y	N/A	1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B											D					X	U					2/7	1	
Y	N	4020	1101	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P				D						X	U					2		
Y	N	4020	1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P				D						X	U						2	
Y	N	4020	1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P				D						X	U/E						1/2	
Y	N	4020	1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E										D						X	U						2	
Y	N	4020	1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P				D						X	U/E						1/2	
Y	N	4020	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P				D						X	U/E						2	
Y	N	4020	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P				D						X	U						1	
Y	N	4020	1101	+	-	4138	Appropriation To Liquidate Contract Authority	E											D					X	U	U					2	
Y	N	4020	1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P				D						X	U						2	1
Y	N	4020	1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P				D						X	U						2	1
Y	N	4020	1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E											D					X	U	U					2	1
Y	N	4020	1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B											D					X	U						2	1
Y	N	4026	1102	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P				D						X	U						7	
Y	N	4026	1102	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P				D						X	U							7
Y	N	4026	1102	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E							P				D					X	U/E							7

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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	4026	1102	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D							X	U			7		
Y	N	4026	1102	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D							X	U/E			7		1
Y	N	4026	1102	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			D							X	U/E			7		1
Y	N	4026	1102	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D							X	U/E			7		1
Y	N	4026	1102	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D							X	U/E			7		1
Y	N	4026	1102	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D							X	U/E			7		
Y	N	4026	1102	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X	U/E			7		
Y	N	4026	1102	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X	U			7		
Y	N	4026	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X	U			7		1
Y	N	4026	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	U			7		1
Y	N	4026	1102	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D							X	U			7		1
Y	N	4026	1102	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D							X	U			7		1
		N/A	1103				Advance funding																							
N	Y	N/A	1103	+	-	4119	Other Appropriations Realized	E						P	F		D							X	U					
N	Y	N/A	1103	-	+	4119	Other Appropriations Realized	E						P	P		D							X	U					
		4028	1103				Appropriation available from subsequent year																							
Y	N	4028	1103	+	-	4119	Other Appropriations Realized	E						P	F		D							X	U					
		4029	1104				Appropriation available in prior year (-)																							
Y	N	4029	1104	-	+	4119	Other Appropriations Realized	E						P	P		D							X	U					
		5000	1105				Reappropriation																							
Y	Y	5000	1105	+	-	4150	Reappropriations - Transfers-In	E									D							X	U	U				
		4100	1120				Nonexpenditure transfers: Appropriations transferred to other accounts (-)																							
Y	Y	4100	1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####				X	U/E	U				1
Y	Y	4100	1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####				X	U/E	U				1
Y	Y	4100	1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####				X	U/E	U				
Y	Y	4100	1120	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								D		##	####				X	U	U				
Y	Y	4100	1120	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####				X	U	U				
Y	Y	4100	1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####				X	U/E	U		2/7		1
Y	Y	4100	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####				X	U/E	U		2/7		1
Y	Y	4100	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####				X	U/E	U		2/7		
Y	Y	4100	1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####				X	U	U				
Y	Y	4100	1120	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C								D		##	####				X	U	U				
		4200	1121				Appropriations transferred from other accounts																							
Y	Y	4200	1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####				X	U/E	U				1
Y	Y	4200	1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####				X	U/E	U				1
Y	Y	4200	1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####				X	U/E	U				
Y	Y	4200	1121	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								D		##	####				X	U	U				
Y	Y	4200	1121	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####				X	U	U				
Y	Y	4200	1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####				X	U/E	U		2/7		1
Y	Y	4200	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####				X	U/E	U		2/7		1
Y	Y	4200	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####				X	U/E	U		2/7		
Y	Y	4200	1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####				X	U	U				
Y	Y	4200	1121	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D								D		##	####				X	U	U				
		4035	1130				Adjustments: Appropriations permanently reduced (-)																							
Y	Y	4035	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			D							X	U	U				
		4036	1131				Unobligated balance of appropriations permanently reduced (-)																							
Y	Y	4036	1131	+	-	4383	Temporary Reduction - Prior-Year Balances	E						D			D							X	U	U		1		
Y	N	4036	1131	+	-	4390	Reappropriations - Transfers-Out	E									D							X	E					
Y	Y	4036	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D							X	U/E	U				
		4037	1132				Appropriations temporarily reduced (-)																							
Y	Y	4037	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							X	U	U				
Y	Y	4037	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D							X	U	U				

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USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II														TAFS Attributes											
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Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
							<b>Unobligated balance of appropriations temporarily reduced (-)</b>																								
Y	Y	4038	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	U	U						
Y	Y	4038	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D						X	U	U						
							<b>Appropriations precluded from obligation (-)</b>																								
Y	Y	N/A	1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D						X	U	U					2	
Y	Y	4045	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D						X	U	U		2/7			1	
Y	Y	4045	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D						X	U	U		2/7			1	
							<b>Appropriations applied to repay debt (-)</b>																								
Y	Y	4047	1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D						X	U	U						
Y	Y	4048	1136	+	-		<b>Appropriations applied to deficiency by law (-)</b> This line is not required to be supported by the USSGL at this time, but will be required in the future.																								
							<b>Appropriations applied to liquidate contract authority (-)</b>																								
Y	Y	4049	1137	+	-	4135	Contract Authority Liquidated	E						P			D						X	U	U						
Y	Y	4049	1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D						X	U	U					1	
Y	Y	4049	1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D						X	U	U					1	
							<b>Appropriations applied to liquidate contract authority withdrawn (-)</b>																								
Y	Y	4050	1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D						X	U	U						
							<b>Appropriations substituted for borrowing authority (-)</b>																								
Y	Y	4053	1139	+	-	4140	Substitution of Borrowing Authority	E						P			D						X	U	U						
							<b>Anticipated appropriation (+ or -)</b>																								
Y	N	N/A	1150	+	-	4120	Appropriations Anticipated - Indefinite	E									D							U						2	
							<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																								
Y	N	N/A	1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D							U						2	
Y	N	N/A	1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									D							U							2
Y	N	N/A	1151	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E									D							U							2
							<b>Anticipated redemption of debt (appropriations) (-)</b>																								
Y	N	N/A	1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D							U						2	
Y	Y		1160				<b>Appropriation (total)</b> This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																								
							<b>Advance appropriations :</b>																								
							<b>Advance appropriation</b>																								
Y	Y	5500	1170	+	-	4111	Debt Liquidation Appropriations	E						D			D						X	U	U		1/3/4				
Y	Y	5500	1170	+	-	4115	Loan Subsidy Appropriation	E						D			D						X	U	U		1/3/4				
Y	Y	5500	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D			D						X	U	U		1/3/4				
Y	Y	5500	1170	+	-	4119	Other Appropriations Realized	E						D			D						X	U	U						
Y	Y	5500	1170	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U	U		1			1	
Y	Y	5500	1170	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U	U		1			1	
							<b>Advance appropriation (special or trust fund)</b>																								
N	Y	N/A	1171	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			D						X		U		2/7				
N	Y	N/A	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X		U		2/7			1	
N	Y	N/A	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X		U		2/7			1	
							<b>Advance appropriation (special fund)</b>																								
Y	N	5520	1171	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			D						X	U			2				
Y	N	5520	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U			2			1	
Y	N	5520	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U			2			1	
							<b>Advance appropriation (trust fund)</b>																								
Y	N	5526	1172	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			D						X	U			7				
Y	N	5526	1172	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U			7			1	
Y	N	5526	1172	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U			7			1	
							<b>Adjustments:</b>																								
							<b>Advance appropriations permanently reduced (-)</b>																								
Y	Y	5535	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D						X	U	U						
							<b>Advance appropriations temporarily reduced (-)</b>																								
Y	Y	5537	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D						X	U	U						
Y	Y		1180				<b>Advance appropriation (total)</b> This line is calculated. Equals sum of lines 1170 through 1174.																								
							<b>Mandatory:</b>																								

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USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II														TAFS Attributes										
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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
			6000	1200			<b>Appropriation</b>																							
Y	Y	6000	1200	+	-	4111	Debt Liquidation Appropriations	E						P			M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E									M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4115	Loan Subsidy Appropriation	E						P			M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4117	Loan Administrative Expense Appropriation	E						P			M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E									M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4119	Other Appropriations Realized	E						P			M						X	U	U					
Y	N	N/A	1200	+	-	4119	Other Appropriations Realized	E						P			M						X	E			1			
Y	Y	6000	1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															X	U	U		1		1	
Y	Y	6000	1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U	U		1		1	
Y	Y	6000	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	U/E	U		1			
Y	Y	6000	1200	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	U/E	U		1			
Y	Y	6000	1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M						X	U/E	U		1			
Y	Y	6000	1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M						X	U/E	U		1			
Y	Y	6000	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U	U		1/3/4			
Y	Y	6000	1200	+	-	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	E						P									X	U	U		1			
Y	Y	6000	1200	+	-	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E															X	U	U					
Y	Y	6000	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X	U	U		1/3/4			
Y	N	N/A	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X	E			1			
			N/A	1201			<b>Appropriation (special or trust fund)</b>																							
N	Y	N/A	1201	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			M						X		U		2/7			
N	Y	N/A	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E							P		M						X		U		2/7			
N	Y	N/A	1201	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E							P		M						X		U		7			
N	Y	N/A	1201	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M						X		U		7			
N	Y	N/A	1201	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E							P		M						X		U		7			
N	Y	N/A	1201	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B									M						X		U		7			
N	Y	N/A	1201	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X		U		7			
N	Y	N/A	1201	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X		U		7			
N	Y	N/A	1201	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P		M						X		U		7			
N	Y	N/A	1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E									M						X		U		2/7			
N	Y	N/A	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X		U		2/7			
N	Y	N/A	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M						X		U		2/7		1	
N	Y	N/A	1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B									M						X		U		2/7		1	
N	Y	N/A	1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M						X		U		2/7		1	
N	Y	N/A	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M						X		U		2/7		1	
			6020	1201			<b>Appropriation (special fund)</b>																							
Y	N	6020	1201	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			M						X	U			2			
Y	N	6020	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E							P		M						X	U			2			
Y	N	N/A	1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E							P		M						X	U/E			2			
Y	N	6020	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U			2			
Y	N	6020	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M						X	U			2		1	
Y	N	6020	1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B									M						X	U			2		1	
Y	N	6020	1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M						X	U			2		1	
Y	N	6020	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M						X	U			2		1	
			6026	1202			<b>Appropriation (trust fund)</b>																							
Y	N	6026	1202	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			M						X	U			7			
Y	N	6026	1202	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E							P		M						X	U			7			
Y	N	6026	1202	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E							P		M						X	U/E			7			
Y	N	6026	1202	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M						X	U			7			
Y	N	6026	1202	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E							P		M						X	U/E			7			
Y	N	6026	1202	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B									M						X	U/E			7			
Y	N	6026	1202	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	U/E			7			
Y	N	6026	1202	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X	U/E			7			
Y	N	6026	1202	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P		M						X	U/E			7			
Y	N	6026	1202	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E									M						X	U/E			7			
Y	N	6026	1202	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U			7			
Y	N	6026	1202	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E							P		M						X	U			7		1	
Y	N	6026	1202	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B									M						X	U			7		1	
Y	N	6026	1202	+																										

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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	N	6026	1202	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M						X	U			7		1
		6028	1203	Appropriation (previously unavailable)																									
Y	Y	6028	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E															X	U	U		2/7		2
		6300	1204	Reappropriation																									
Y	Y	6300	1204	+	-	4150	Reappropriations - Transfers-In	E									M						X	U	U				
				Nonexpenditure transfers:																									
		6100	1220	Appropriations transferred to other accounts (-)																									
Y	Y	6100	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M		##	####			X	U/E	U				1
Y	Y	6100	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####			X	U/E	U				1
Y	Y	6100	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								M		##	####			X	U/E	U				
Y	Y	6100	1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								M		##	####			X	U	U				
Y	Y	6100	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P			M		##	####			X	U	U				
Y	Y	6100	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X	U/E	U		2/7		1
Y	Y	6100	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X	U/E	U		2/7		1
Y	Y	6100	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X	U/E	U		2/7		
Y	Y	6100	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			M		##	####			X	U	U				
Y	Y	6100	1220	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C								M		##	####			X	U	U				
		6200	1221	Appropriations transferred from other accounts																									
Y	Y	6200	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####			X	U/E	U				1
Y	Y	6200	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####			X	U/E	U				1
Y	Y	6200	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								M		##	####			X	U/E	U				
Y	Y	6200	1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								M		##	####			X	U	U				
Y	Y	6200	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P			M		##	####			X	U	U				
Y	Y	6200	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M		##	####			X	U/E	U		2/7		1
Y	Y	6200	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####			X	U/E	U		2/7		1
Y	Y	6200	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								M		##	####			X	U/E	U		2/7		
Y	Y	6200	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			M		##	####			X	U	U				
Y	Y	6200	1221	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D								M		##	####			X	U	U				
				Adjustments:																									
		N/A	1230	Appropriations and/or unobligated balance of appropriations permanently reduced (-)																									
N	Y	N/A	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			M						X		U				
N	Y	N/A	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M						X		U				
N	Y	N/A	1230	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X		U		1		1
N	Y	N/A	1230	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X		U		1		1
		6035	1231	Appropriations permanently reduced (-)																									
Y	N	6035	1231	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			M						X		U				
Y	N	6035	1231	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X		U		1		1
Y	N	6035	1231	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X		U		1		1
		N/A	1232	Appropriations and/or unobligated balance of appropriations temporarily reduced (-)																									
N	Y	N/A	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X		U				
N	Y	N/A	1232	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M						X		U				
N	Y	N/A	1232	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M						X		U				
N	Y	N/A	1232	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M						X		U				
		6036	1232	Unobligated balance of appropriations permanently reduced (-)																									
Y	N	6036	1232	+	-	4390	Reappropriations - Transfers-Out	E									M						X		E				
Y	N	6036	1232	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M						X		U/E				
		6037	1233	Appropriations temporarily reduced (-)																									
Y	N	6037	1233	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X		U				
Y	N	6037	1233	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M						X		U				
		6038	1234	Unobligated balance of appropriations temporarily reduced (-)																									
Y	N	6038	1234	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M						X		U				

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USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II														TAFS Attributes													
SF 133: Report on Budget Execution and Budgetary Resources																																	
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																	
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info				
Y	N	6038	1234	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M							X	U								
		6045	1235	<b>Appropriations precluded from obligation (-)</b>																													
Y	Y	N/A	1235	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			M						X	U	U					2			
Y	Y	6045	1235	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X	U	U					2/7	1		
Y	Y	6045	1235	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X	U	U					2/7	1		
		6047	1236	<b>Appropriations applied to repay debt (-)</b>																													
Y	Y	6047	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M						X	U	U								
Y	Y	6047	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X	U	U					2/7			
Y	Y	6048	1237	<b>Appropriations applied to deficiency by law (-)</b>																													
				This line is not required to be supported by the USSGL at this time, but will be required in the future.																													
		6049	1238	<b>Appropriations applied to liquidate contract authority (-)</b>																													
Y	Y	6049	1238	+	-	4135	Contract Authority Liquidated	E						P			M						X	U	U								
Y	Y	6049	1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									M						X	U	U								
Y	Y	6049	1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									M						X	U	U					1			
		6053	1239	<b>Appropriations substituted for borrowing authority (-)</b>																													
Y	Y	6053	1239	+	-	4140	Substitution of Borrowing Authority	E						P			M						X	U	U								
		N/A	1250	<b>Anticipated appropriation (+ or -)</b>																													
Y	N	N/A	1250	+	-	4120	Appropriations Anticipated - Indefinite	E									M							U							2		
		N/A	1251	<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																													
Y	N	N/A	1251	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			M							U							2		
Y	N	N/A	1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									M							U							2		
Y	N	N/A	1251	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E									M							U							2		
		N/A	1252	<b>Anticipated redemption of debt (appropriations) (-)</b>																													
Y	N	N/A	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M							U							2		
Y	Y		1260	<b>Appropriations (total)</b>																													
				This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1139 (P&F).																													
				<b>Advance appropriations :</b>																													
				<b>Advance appropriation</b>																													
Y	Y	6500	1270	+	-	4111	Debt Liquidation Appropriations	E						D			M						X	U	U					1/3/4			
Y	Y	6500	1270	+	-	4115	Loan Subsidy Appropriation	E						D			M						X	U	U					1/3/4			
Y	Y	6500	1270	+	-	4117	Loan Administrative Expense Appropriation	E						D			M						X	U	U					1/3/4			
Y	Y	6500	1270	+	-	4119	Other Appropriations Realized	E						D			M						X	U	U								
		N/A	1271	<b>Advance appropriation (special or trust fund)</b>																													
N	Y	N/A	1271	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			M						X		U					2/7			
N	Y	N/A	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M						X		U					2/7	1		
N	Y	N/A	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M						X		U				2/7	1			
		6526	1271	<b>Advance appropriation (trust fund)</b>																													
Y	N	6526	1271	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			M						X	U						7			
Y	N	6526	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M						X	U						7			
Y	N	6526	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M						X	U					7	1			
				<b>Adjustments:</b>																													
Y	Y	6535	1272	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	U	U								
		6537	1273	<b>Advance appropriations temporarily reduced (-)</b>																													
Y	Y	6537	1273	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	U	U								
Y	Y		1280	<b>Advance appropriation (total)</b>																													
				This line is calculated. Equals sum of lines 1270 through 1273.																													
				<b>Borrowing authority:</b>																													
				<b>Discretionary:</b>																													
Y	N	N/A	1300	+	-	4042	Estimated Indefinite Borrowing Authority	E									D							U									
Y	Y	4700	1300	+	-	4141	Current-Year Borrowing Authority Realized	E									D	P/T					X	U	U								
Y	Y	4700	1300	+	-	4143	Decreases to Indefinite Borrowing Authority	E									D	P/T					X	U	U								
				<b>Adjustments:</b>																													
Y	Y	4735	1320	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	U	U								
Y	N	N/A	1330	<b>Anticipated reductions to current fiscal year borrowing authority (-)</b>																													

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Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	N/A	1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D								U					2	
Y	Y		1340				<b>Borrowing authority (total)</b>																								
						This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																									
						<b>Mandatory:</b>																									
Y	N	N/A	1400	+	-	4042	Estimated Indefinite Borrowing Authority	E									M	P/T							U					2	
Y	Y	6710	1400	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M							X	U	U		2/7			
Y	Y	6710	1400	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M							X	U	U		2/7			
Y	Y	6710	1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M							X	U	U		2/7			
Y	Y	6710	1400	+	-	4141	Current-Year Borrowing Authority Realized	E									M							X	U	U					
Y	Y	6710	1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E									M							X	U	U					
						<b>Adjustments:</b>																									
Y	Y	6735	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							X	U	U					
Y	Y	N/A	1421	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B			M							X	U	U		2/7			
Y	Y	N/A	1421	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X	U	U			D/G		
Y	Y	N/A	1421	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X	U	U		1/3/4/8	N		
						<b>Anticipated borrowing authority:</b>																									
Y	N	N/A	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M								U					2	
Y	Y		1440				<b>Borrowing authority (total)</b>																								
						This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																									
						<b>Contract authority:</b>																									
						<b>Discretionary:</b>																									
Y	N	N/A	1500	+	-	4032	Estimated Indefinite Contract Authority	E									D								U					2	
Y	Y	4900	1500	+	-	4131	Current-Year Contract Authority Realized	E									D							X	U	U					
Y	Y	4900	1500	+	-	4133	Decreases to Indefinite Contract Authority	E									D							X	U	U					
						<b>Nonexpenditure transfers :</b>																									
Y	Y	N/A	1510	+	-	4137	Transfers of Contract Authority	E	C								D		##	####				X	U/E	U				1	
Y	Y	N/A	1510	-	+	4137	Transfers of Contract Authority	B	C								D		##	####				X	U/E	U				1	
Y	Y	N/A	1511	+	-	4137	Transfers of Contract Authority	E	D								D		##	####				X	U/E	U				1	
Y	Y	N/A	1511	-	+	4137	Transfers of Contract Authority	B	D								D		##	####				X	U/E	U				1	
						<b>Adjustments:</b>																									
N	Y	N/A	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X		U					
N	Y	N/A	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D							X		U					
Y	N	4935	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X		U					
Y	N	4936	1521	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D							X		U					
Y	Y	N/A	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			D							X		U	U				2
Y	Y	4945	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D							X		U	U		7	1	
Y	Y	4945	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			D							X		U	U		7	1	
Y	N	N/A	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D								U					2	
Y	N	N/A	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D								U					2	
Y	Y		1540				<b>Contract authority (total)</b>																								
						This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																									
						<b>Mandatory:</b>																									
Y	N	N/A	1600	+	-	4032	Estimated Indefinite Contract Authority	E									M								U					2	
Y	Y	6610	1600	+	-	4131	Current-Year Contract Authority Realized	E									M							X	U	U					
Y	Y	6610	1600	+	-	4133	Decreases to Indefinite Contract Authority	E									M							X	U	U					

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SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
<b>Nonexpenditure transfers:</b>																														
<b>Contract authority transferred to other accounts (-)</b>																														
Y	Y	6661	1610	+	-	4137	Transfers of Contract Authority	E	C								M		##	####			X	U/E	U				1	
Y	Y	6661	1610	-	+	4137	Transfers of Contract Authority	B	C								M		##	####			X	U/E	U				1	
<b>Contract authority transferred from other accounts</b>																														
Y	Y	6662	1611	+	-	4137	Transfers of Contract Authority	E	D								M		##	####			X	U/E	U				1	
Y	Y	6662	1611	-	+	4137	Transfers of Contract Authority	B	D								M		##	####			X	U/E	U				1	
<b>Adjustments:</b>																														
<b>Contract authority and/or unobligated balance of contract authority permanently reduced (-)</b>																														
N	Y	N/A	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X		U					
N	Y	N/A	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X		U					
<b>Contract authority permanently reduced (-)</b>																														
Y	N	6635	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X	U						
<b>Unobligated balance of contract authority permanently reduced (-)</b>																														
Y	N	6636	1621	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X	U						
<b>Contract authority precluded from obligation (limitation on obligations) (-)</b>																														
Y	Y	N/A	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M						X	U	U					2
Y	Y	N/A	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			M						X	U	U					1
Y	Y	N/A	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M						X	U	U					1
<b>Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</b>																														
Y	N	N/A	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M							U						2
<b>Anticipated adjustments to current year contract authority (+ or -)</b>																														
Y	N	N/A	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M							U						2
Y	Y		1640	<b>Contract authority (total)</b>																										
This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																														
<b>Spending authority from offsetting collections:</b>																														
<b>Discretionary:</b>																														
Y	Y	5800	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4222	Unfilled Customer Orders With Advance	E									D						X	U/E	U					1
Y	Y	5800	1700	-	+	4222	Unfilled Customer Orders With Advance	B									D						X	U/E	U					1
Y	Y	5800	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4261	Actual Collections of Business-Type Fees	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4262	Actual Collections of Loan Principal	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4263	Actual Collections of Loan Interest	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4264	Actual Collections of Rent	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4271	Actual Program Fund Subsidy Collected	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4273	Interest Collected From Treasury	E									D						X	U	U					
Y	Y	5800	1700	+	-	4275	Actual Collections From Liquidating Fund	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4276	Actual Collections From Financing Fund	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4277	Other Actual Collections - Federal	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X	U	U					
Y	Y	5800	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U					
Y	Y	5800	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U					
<b>Change in uncollected customer payments from Federal sources (+or -)</b>																														
Y	Y	5810	1701	+	-	4221	Unfilled Customer Orders Without Advance	E									D						X	U/E	U					1
Y	Y	5810	1701	-	+	4221	Unfilled Customer Orders Without Advance	B									D					F/E	X	U/E	U					1
Y	Y	5810	1701	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	U/E	U					
Y	Y	5810	1701	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	U/E	U					
Y	Y	5810	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									D						F/E	X	U/E	U				
Y	Y	5810	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									D						F/E	X	U/E	U				
Y	Y	5810	1701	+	-	4283	Interest Receivable From Treasury	E									D						X	U/E	U					
Y	Y	5810	1701	-	+	4283	Interest Receivable From Treasury	B									D						X	U/E	U					
Y	Y	5810	1701	+	-	4285	Receivable From the Liquidating Fund	E									D						X	U/E	U					
Y	Y	5810	1701	-	+	4285	Receivable From the Liquidating Fund	B									D						X	U/E	U					
Y	Y	5810	1701	+	-	4286	Receivable From the Financing Fund	E									D						X	U/E	U					
Y	Y	5810	1701	-	+	4286	Receivable From the Financing Fund	B									D						X	U/E	U					
Y	Y	5810	1701	+	-	4287	Other Federal Receivables	E									D						X	U/E	U					

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SF 133: Report on Budget Execution and Budgetary Resources																																
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	5810	1701	-	+	4287	Other Federal Receivables	B									D						X	U/E	U				1			
		5826	1702	<b>Offsetting collections (previously unavailable)</b>																												
Y	Y	5826	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						S			D						X	U	U							
Y	Y	5826	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			D						X	U	U							
Y	Y	5826	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									D						X	U	U							
Y	Y	5826	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D						X	U	U					1		
Y	Y	5826	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D						X	U	U					1		
		5861	1710	<b>Nonexpenditure transfers:</b>																												
		5861	1710	<b>Spending authority from offsetting collections transferred to other accounts (-)</b>																												
Y	Y	5861	1710	+	-	4170	Transfers - Current-Year Authority	E	C					S			D			##	####		X	U	U							
Y	Y	5861	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			D			##	####		X	U	U							
		5862	1711	<b>Spending authority from offsetting collections transferred from other accounts</b>																												
Y	Y	5862	1711	+	-	4170	Transfers - Current-Year Authority	E	D					S			D			##	####		X	U	U							
Y	Y	5862	1711	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D			##	####		X	U/E	U			1		1		
Y	Y	5862	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D			##	####		X	U/E	U			1		1		
Y	Y	5862	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D			##	####		X	U/E	U			1				
Y	Y	5862	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			D			##	####		X	U	U							
		5827	1720	<b>Adjustments:</b>																												
		5827	1720	<b>Capital transfer of spending authority from offsetting collections to general fund (-)</b>																												
Y	Y	5827	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									D						X	U	U							
Y	Y	5833	1721	<b>Spending authority from offsetting collections applied to deficiency by law (-)</b>																												
				This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
		5835	1722	<b>Spending authority from offsetting collections permanently reduced (-)</b>																												
Y	Y	5835	1722	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D						X	U	U							
		N/A	1723	<b>Spending authority from offsetting collections temporarily reduced (-)</b>																												
N	Y	N/A	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X		U							
N	Y	N/A	1723	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D						X		U							
		5837	1723	<b>Spending authority from offsetting collections temporarily reduced (-)</b>																												
Y	N	5837	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	U								
		5838	1724	<b>Unobligated balance of spending authority from offsetting collections temporarily reduced (-)</b>																												
Y	N	5838	1724	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D						X	U								
		5845	1725	<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																												
Y	Y	N/A	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			D						X	U	U						2	
Y	Y	5845	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D						X	U	U						1	
Y	Y	5845	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D						X	U	U						1	
		5847	1726	<b>Spending authority from offsetting collections applied to repay debt (-)</b>																												
Y	Y	5847	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D						X	U	U							
		5849	1727	<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																												
Y	Y	5849	1727	+	-	4135	Contract Authority Liquidated	E						S			D						X	U	U							
		5853	1728	<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																												
Y	Y	5853	1728	+	-	4140	Substitution of Borrowing Authority	E						S			D						X	U	U							
		N/A	1740	<b>Anticipated collections, reimbursements, and other income</b>																												
Y	N	N/A	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								D							U							2	
Y	N	N/A	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D								D							U								2
Y	N	N/A	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D								D							U								2
Y	N	N/A	1740	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									D							U								2
		N/A	1741	<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																												
Y	N	N/A	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U								2
		N/A	1742	<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																												
Y	N	N/A	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D							U								2
Y	Y		1750	<b>Spending authority from offsetting collections (total)</b>																												
				This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																												
				<b>Mandatory:</b>																												

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Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
			6900	1800	Collected																									
Y	Y	6900	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M						X	U/E	U					1
Y	Y	6900	1800	-	+	4222	Unfilled Customer Orders With Advance	E									M						X	U/E	U					1
Y	Y	6900	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4262	Actual Collections of Loan Principal	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4263	Actual Collections of Loan Interest	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4264	Actual Collections of Rent	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4273	Interest Collected From Treasury	E									M						X	U	U					
Y	Y	6900	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4276	Actual Collections From Financing Fund	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4277	Other Actual Collections - Federal	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						X	U	U					
Y	Y	6900	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U					
Y	Y	6900	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U					
			6910	1801	Change in uncollected customer payments from Federal sources (+or -)																									
Y	Y	6910	1801	+	-	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X	U/E	U					1
Y	Y	6910	1801	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X	U/E	U					1
Y	Y	6910	1801	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U/E	U					
Y	Y	6910	1801	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U/E	U					
Y	Y	6910	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M						F/E	X	U/E	U				
Y	Y	6910	1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M						F/E	X	U/E	U				
Y	Y	6910	1801	+	-	4283	Interest Receivable From Treasury	E									M						X	U/E	U					
Y	Y	6910	1801	-	+	4283	Interest Receivable From Treasury	E									M						X	U/E	U					
Y	Y	6910	1801	+	-	4285	Receivable From the Liquidating Fund	E									M						X	U/E	U					
Y	Y	6910	1801	-	+	4285	Receivable From the Liquidating Fund	E									M						X	U/E	U					
Y	Y	6910	1801	+	-	4286	Receivable From the Financing Fund	E									M						X	U/E	U					
Y	Y	6910	1801	-	+	4286	Receivable From the Financing Fund	E									M						X	U/E	U					
Y	Y	6910	1801	+	-	4287	Other Federal Receivables	E									M						X	U/E	U					
Y	Y	6910	1801	-	+	4287	Other Federal Receivables	E									M						X	U/E	U					
			6926	1802	Offsetting collections (previously unavailable)																									
Y	Y	6926	1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						S			M						X	U	U					
Y	Y	6926	1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			M						X	U	U					
Y	Y	6926	1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M						X	U	U					
Y	Y	6926	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M						X	U	U					
Y	Y	6926	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M						X	U	U					
			6961	1810	Spending authority from offsetting collections transferred to other accounts (-)																									
Y	Y	6961	1810	+	-	4170	Transfers - Current-Year Authority	E		C				S			M						X	U	U					
Y	Y	6961	1810	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E		C							M						##	####	X	U/E	U		3	1
Y	Y	6961	1810	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	E		C							M						##	####	X	U/E	U		3	1
Y	Y	6961	1810	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E		C							M						##	####	X	U/E	U		3	
Y	Y	6961	1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		C				S			M						##	####	X	U	U			
			6962	1811	Spending authority from offsetting collections transferred from other accounts																									
Y	Y	6962	1811	+	-	4170	Transfers - Current-Year Authority	E		D				S			M						##	####	X	U	U			
Y	Y	6962	1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		D				S			M						##	####	X	U	U			
			6927	1820	Capital transfer of spending authority from offsetting collections to general fund (-)																									
Y	Y	6927	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									M						X	U	U					
Y	Y	6933	1821	Spending authority from offsetting collections applied to deficiency by law (-)																										
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																							
			6937	1822	Spending authority from offsetting collections temporarily reduced (-)																									
Y	N	6397	1822	+	-	4382	Temporary Reduction - New Budget Authority	E																						

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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info						
		N/A	1823				<b>Spending authority from offsetting collections temporarily reduced (-)</b>																												
N	Y	N/A	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X		U										
N	Y	N/A	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M						X		U										
		6938	1823				<b>Unobligated balance of spending authority from offsetting collections temporarily reduced (-)</b>																												
Y	N	6938	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M						X		U										
		6945	1824				<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																												
Y	Y	N/A	1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			M						X		U	U				2					
Y	Y	6945	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M						X		U	U				1					
Y	Y	6945	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M						X		U	U				1					
		6947	1825				<b>Spending authority from offsetting collections applied to repay debt (-)</b>																												
Y	Y	6947	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			M						X		U	U									
		6949	1826				<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																												
Y	Y	6949	1826	+	-	4132	Substitution of Contract Authority	E						S									X		U	U									
Y	Y	6949	1826	+	-	4135	Contract Authority Liquidated	E						S			M						X		U	U									
		6953	1827				<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																												
Y	Y	6953	1827	+	-	4140	Substitution of Borrowing Authority	E						S			M						X		U	U									
		N/A	1840				<b>Anticipated collections, reimbursements, and other income</b>																												
Y	N	N/A	1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								M								U					2					
Y	N	N/A	1840	+	-	4070	Anticipated Collections From Federal Sources	E	D								M								U					2					
Y	N	N/A	1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D								M								U					2					
Y	N	N/A	1840	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									M								U					2					
		N/A	1841				<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																												
Y	N	N/A	1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			M								U					2					
		N/A	1842				<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																												
Y	N	N/A	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M								U					2					
Y	Y		1850				<b>Spending authority from offsetting collections (total)</b>																												
							This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																												
Y	Y		1900				<b>Budget authority total (discretionary and mandatory)</b>																												
							This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																												
Y	Y	N/A	1901				<b>Adjustment for budgetary resources applied to liquidate deficiencies (-)</b>																												
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	N	N/A	1910				<b>Total budgetary resources</b>																												
							This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].																												
N	Y	2390	1930				<b>Total budgetary resources available</b>																												
							This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																												
N	Y	N/A	<b>MEMORANDUM (NON-ADD) ENTRIES:</b>																																
		N/A	<b>ALL ACCOUNTS:</b>																																
N	Y	2398	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																											
N	Y	2398	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																		U		Y							
N	Y	2398	1940	+	-	4450	Unapportioned Authority	E																		U		Y							
N	Y	2398	1940	+	-	4510	Apportionments	E																		U		Y							
N	Y	2398	1940	+	-	4610	Allotments - Realized Resources	E																		U		Y							
N	Y	2398	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																		U		Y							
N	Y	2398	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																		U		Y							
N	Y	2398	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																		U		Y							
N	Y	2398	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																		U		Y							
		N/A	1941				<b>Unexpired unobligated balance carried forward, end of year</b>																												
N	Y	2440	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U		N							
N	Y	2440	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U		N							
N	Y	2440	1941	-	+	4450	Unapportioned Authority	E																		U		N							
N	Y	2440	1941	-	+	4510	Apportionments	E																		U		N							
N	Y	2440	1941	-	+	4610	Allotments - Realized Resources	E																		U		N							
N	Y	2440	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U		N							
N	Y	2440	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U		N							
N	Y	2440	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U		N							
N	Y	2440	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U		N							

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:										USSGL Account Attributes for FACTS II										TAFS Attributes										
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
<b>SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:</b>																														
<b>Other balances withdrawn (special and trust funds)</b>																														
N	Y	2441	1950	-	+	4350	Canceled Authority																	X	U		2/7			
N	Y	2441	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts																	X	U		2/7			
N	Y	2441	1950	-	+	4356	Cancellation of Appropriation From Invested Balances																	X	U		2/7			
N	Y	2441	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds																	X	U		2/7			
<b>Unobligated balance expiring (special and trust funds)</b>																														
N	Y	N/A	1951	-	+	4420	Unapportioned Authority - Pending Rescission																		U	Y		2/7		
N	Y	N/A	1951	-	+	4430	Unapportioned Authority - OMB Deferral																		U	Y		2/7		
N	Y	N/A	1951	-	+	4450	Unapportioned Authority																		U	Y		2/7		
N	Y	N/A	1951	-	+	4510	Apportionments																		U	Y		2/7		
N	Y	N/A	1951	-	+	4610	Allotments - Realized Resources									A/S									U	Y		2/7		
N	Y	N/A	1951	-	+	4620	Unobligated Funds Exempt From Apportionment																		U	Y		2/7		
N	Y	N/A	1951	-	+	4630	Funds Not Available for Commitment/Obligation																		U	Y		2/7		
N	Y	N/A	1951	-	+	4700	Commitments - Programs Subject to Apportionment																		U	Y		2/7		
N	Y	N/A	1951	-	+	4720	Commitments - Programs Exempt From Apportionment																		U	Y		2/7		
<b>Expired unobligated balance carried forward, start of year (special and trust funds)</b>																														
N	Y	2451	1952	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B															X	E		2/7			
N	Y	2451	1952	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B															X	E		2/7			
N	Y	2451	1952	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B															X	E		2/7			
N	Y	2451	1952	+	-	4137	Transfers of Contract Authority		B															X	E		2/7			
N	Y	2451	1952	+	-	4139	Contract Authority Carried Forward		B																X	E		2/7		
N	Y	2451	1952	+	-	4149	Borrowing Authority Carried Forward		B																X	E		2/7		
N	Y	2451	1952	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B															X	E		2/7			
N	Y	2451	1952	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B															X	E		2/7			
N	Y	2451	1952	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B															X	E		2/7			
N	Y	2451	1952	+	-	4201	Total Actual Resources - Collected		B																X	E		2/7		
N	Y	2451	1952	+	-	4221	Unfiled Customer Orders Without Advance		B													F/E		X	E		2/7			
N	Y	2451	1952	+	-	4222	Unfiled Customer Orders With Advance		B													F/E		X	E		2/7			
N	Y	2451	1952	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B															X	E		2/7			
N	Y	2451	1952	+	-	4251	Reimbursements and Other Income Earned - Receivable		B													F/E		X	E		2/7			
N	Y	2451	1952	+	-	4287	Other Federal Receivables		B															X	E		2/7			
N	Y	2451	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid		B															X	E		2/7			
N	Y	2451	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B															X	E		2/7			
N	Y	2451	1952	+	-	4901	Delivered Orders - Obligations, Unpaid		B															X	E		2/7			
<b>Expired unobligated balance carried forward, end of year (special and trust funds)</b>																														
N	Y	2452	1953	-	+	4650	Allotments - Expired Authority		E																E		2/7			
<b>Unobligated balance canceling (special and trust funds)</b>																														
N	Y	N/A	1954	-	+	4350	Canceled Authority																	X	E		2/7			
N	Y	N/A	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts																	X	E		2/7			
N	Y	N/A	1954	-	+	4356	Cancellation of Appropriation From Invested Balances																	X	E		2/7			
N	Y	N/A	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds																	X	E		2/7			
<b>STATUS OF BUDGETARY RESOURCES</b>																														
<b>Obligations incurred:</b>																														
<b>Direct:</b>																														
<b>Category A (by quarter)</b>																														
Y	N	N/A	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid		E	D	A	###												X	U/E					1
Y	N	N/A	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid		B	D	A	###												X	U/E					1
Y	N	N/A	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E	D	A	###												X	U/E					1
Y	N	N/A	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B	D	A	###												X	U/E					1
Y	N	N/A	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E	D	A	###												X	U/E					
Y	N	N/A	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E	D	A	###												X	U/E					
Y	N	N/A	2001	-	+	4901	Delivered Orders - Obligations, Unpaid		E	D	A	###												X	U/E					1
Y	N	N/A	2001	+	-	4901	Delivered Orders - Obligations, Unpaid		B	D	A	###												X	U/E					1
Y	N	N/A	2001	-	+	4902	Delivered Orders - Obligations, Paid		E	D	A	###												X	U/E					
Y	N	N/A	2001	-	+	4908	Authority Outlayed Not Yet Disbursed		E	D	A	###												X	U					1
Y	N	N/A	2001	+	-	4908	Authority Outlayed Not Yet Disbursed		B	D	A	###												X	U					1
Y	N	N/A	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E	D	A	###												X	U/E					
Y	N	N/A	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E	D	A	###												X	U/E					
<b>Category B (by project)</b>																														
Y	N	N/A	2002	-	+	4801	Undelivered Orders - Obligations, Unpaid		E	D	B	###	###											X	U/E					1.4
Y	N	N/A	2002	+	-	4801	Undelivered Orders - Obligations, Unpaid		B	D	B	###	###											X	U/E					1.4
Y	N	N/A	2002	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E	D	B	###	###											X	U/E					1.4
Y	N	N/A	2002	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B	D	B	###	###											X	U/E					1.4

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:							USSGL Account Attributes for FACTS II													TAFS Attributes										
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	N/A	2002	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	B	###	###											X	U/E					4
Y	N	N/A	2002	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###											X	U/E					4
Y	N	N/A	2002	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	B	###	###											X	U/E					1.4
Y	N	N/A	2002	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	B	###	###											X	U/E					1.4
Y	N	N/A	2002	-	+	4902	Delivered Orders - Obligations, Paid	E		D	B	###	###											X	U/E					4
Y	N	N/A	2002	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	B	###	###											X	U/E					4
Y	N	N/A	2002	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	B	###	###											X	U/E					4
		N/A	2003	Exempt from apportionment																										
Y	N	N/A	2003	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	E													X	U/E					1
Y	N	N/A	2003	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	E													X	U/E					1
Y	N	N/A	2003	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X	U/E					1
Y	N	N/A	2003	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	E													X	U/E					1
Y	N	N/A	2003	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	E													X	U/E					
Y	N	N/A	2003	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X	U/E					
Y	N	N/A	2003	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	E													X	U/E					1
Y	N	N/A	2003	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	E													X	U/E					1
Y	N	N/A	2003	-	+	4902	Delivered Orders - Obligations, Paid	E		D	E													X	U/E					1
Y	N	N/A	2003	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	E													X	U					1
Y	N	N/A	2003	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	E													X	U					1
Y	N	N/A	2003	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	E													X	U/E					
Y	N	N/A	2003	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	E													X	U/E					
Y	N	N/A	2004	Direct obligations (total)																										
				This line is calculated. Equals sum of lines 2001 through 2003.																										
				Reimbursable:																										
				Category A (by quarter)																										
Y	N	N/A	2101	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	A	###	###										X	U/E						1
Y	N	N/A	2101	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	A	###	###										X	U/E						1
Y	N	N/A	2101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A	###	###										X	U/E						1
Y	N	N/A	2101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	A	###	###										X	U/E						1
Y	N	N/A	2101	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	A	###	###											X	U/E					
Y	N	N/A	2101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A	###	###											X	U/E					
Y	N	N/A	2101	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	A	###	###											X	U/E					1
Y	N	N/A	2101	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	A	###	###											X	U/E					1
Y	N	N/A	2101	-	+	4902	Delivered Orders - Obligations, Paid	E		R	A	###	###											X	U/E					1
Y	N	N/A	2101	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A	###	###											X	U					1
Y	N	N/A	2101	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A	###	###											X	U					1
Y	N	N/A	2101	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	A	###	###											X	U/E					
Y	N	N/A	2101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	A	###	###											X	U/E					
				Category B (by project)																										
Y	N	N/A	2102	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	B	###	###										X	U/E						1.4
Y	N	N/A	2102	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	B	###	###										X	U/E						1.4
Y	N	N/A	2102	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###										X	U/E						1.4
Y	N	N/A	2102	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	B	###	###										X	U/E						1.4
Y	N	N/A	2102	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	B	###	###											X	U/E					4
Y	N	N/A	2102	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###											X	U/E					4
Y	N	N/A	2102	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X	U/E					1.4
Y	N	N/A	2102	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	B	###	###											X	U/E					1.4
Y	N	N/A	2102	-	+	4902	Delivered Orders - Obligations, Paid	E		R	B	###	###											X	U/E					4
Y	N	N/A	2102	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X	U/E					4
Y	N	N/A	2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	B	###	###											X	U/E					4
				Exempt from apportionment																										
Y	N	N/A	2103	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	E												X	U/E						1
Y	N	N/A	2103	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	E												X	U/E						1
Y	N	N/A	2103	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E												X	U/E						1
Y	N	N/A	2103	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	E												X	U/E						1
Y	N	N/A	2103	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	E													X	U/E					

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SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II															TAFS Attributes											
SF 133: Report on Budget Execution and Budgetary Resources																																
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	N	N/A	2103	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E													X	U/E							
Y	N	N/A	2103	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	E													X	U/E						1	
Y	N	N/A	2103	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	E													X	U/E						1	
Y	N	N/A	2103	-	+	4902	Delivered Orders - Obligations, Paid	E		R	E													X	U/E							
Y	N	N/A	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E													X	U						1	
Y	N	N/A	2103	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	E													X	U						1	
Y	N	N/A	2103	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	E													X	U/E							
Y	N	N/A	2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	E													X	U/E							
Y	N	N/A	2104	Reimbursable obligations (total)																												
				This line is calculated. Equals sum of lines 2101 through 2103.																												
				Unobligated balance																												
				Apportioned																												
		N/A	2201	Available in the current period																												
Y	N	N/A	2201	-	+	4510	Apportionments	E								A								U								
Y	N	N/A	2201	-	+	4610	Allotments - Realized Resources	E								A								U								
Y	N	N/A	2201	-	+	4700	Commitments - Programs Subject to Apportionment	E								A								U								
		N/A	2202	Available in subsequent periods																												
Y	N	N/A	2202	-	+	4510	Apportionments	E								S								U								
Y	N	N/A	2202	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S								U								
Y	N	N/A	2202	-	+	4610	Allotments - Realized Resources	E								S								U								
Y	N	N/A	2202	-	+	4700	Commitments - Programs Subject to Apportionment	E								S								U								
		N/A	2203	Anticipated																												
Y	N	N/A	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A								U								
				Exempt from apportionment																												
		N/A	2301	Available in the current period																												
Y	N	N/A	2301	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A								U								
Y	N	N/A	2301	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A								U								
		N/A	2302	Available in subsequent periods																												
Y	N	N/A	2302	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S								U								
Y	N	N/A	2302	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S								U								
Y	N	N/A	2302	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S								U								
		N/A	2303	Anticipated																												
Y	N	N/A	2303	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								A								U								
				Unapportioned																												
		N/A	2401	Deferred																												
Y	N	N/A	2401	-	+	4430	Unapportioned Authority - OMB Deferral	E																U								
		N/A	2402	Withheld pending rescission																												
Y	N	N/A	2402	-	+	4420	Unapportioned Authority - Pending Rescission	E																U								
		N/A	2403	Other																												
Y	N	N/A	2403	-	+	4060	Anticipated Collections From Non-Federal Sources	E		C														U							2	
Y	N	N/A	2403	-	+	4070	Anticipated Collections From Federal Sources	E		C														U							2	
Y	N	N/A	2403	-	+	4210	Anticipated Reimbursements and Other Income	E		C														U							2	
Y	N	N/A	2403	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E		C														U							2	
Y	N	N/A	2403	-	+	4450	Unapportioned Authority	E																U								
Y	N	N/A	2403	-	+	4450	Unapportioned Authority	E																B/P	E							
Y	N	N/A	2403	-	+	4630	Funds Not Available for Commitment/Obligation	E																U								
Y	N	N/A	2403	-	+	4650	Allotments - Expired Authority	E																E								
Y	N	N/A	2500	Total budgetary resources																												
				This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.																												
				Memorandum entries:																												
Y	N	N/A	2501	Subject to apportionment																												
				This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	N	N/A	2502	Exempt from apportionment																												
				This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
				CHANGE IN OBLIGATED BALANCE																												
				Obligated balance, start of year (net):																												
		7240	3000	Unpaid obligations, brought forward, October 1 (gross)																												
Y	Y	7240	3000	-	+	4801	Undelivered Orders - Obligations, Unpaid	B																X	U/E	U/E						
Y	Y	7240	3000	-	+	4901	Delivered Orders - Obligations, Unpaid	B																X	U/E	U/E						

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SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II														TAFS Attributes											
SF 133: Report on Budget Execution and Budgetary Resources																															
Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
			7245	3001			<b>Adjustments to unpaid obligations, brought forward, October 1 (+ or -)</b>																								
Y	Y	7245	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4901	Delivered Orders - Obligations, Unpaid		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E															B/P	U/E	U/E					
Y	Y	7245	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E															B/P	U/E	U/E					
			7240	3010			<b>Uncollected customer payments from Federal sources, brought forward, October 1 (-)</b>																								
Y	Y	7240	3010	-	+	4221	Unfilled Customer Orders Without Advance		B												F/E		X	U/E	U/E						
Y	Y	7240	3010	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B														X	U/E	U/E						
Y	Y	7240	3010	-	+	4251	Reimbursements and Other Income Earned - Receivable		B													F/E		X	U/E	U/E					
Y	Y	7240	3010	-	+	4283	Interest Receivable From Treasury		B															X	U/E	U/E					
Y	Y	7240	3010	-	+	4285	Receivable From the Liquidating Fund		B															X	U/E	U/E					
Y	Y	7240	3010	-	+	4286	Receivable From the Financing Fund		B															X	U/E	U/E					
Y	Y	7240	3010	-	+	4287	Other Federal Receivables		B															X	U/E	U/E					
			7245	3011			<b>Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)</b>																								
Y	Y	7245	3011	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4221	Unfilled Customer Orders Without Advance		E													F/E		B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E															F/E	B/P	U/E	U/E				
Y	Y	7245	3011	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E														F/E	B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4234	Other Federal Receivables - Transferred		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4251	Reimbursements and Other Income Earned - Receivable		E														F/E	B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4283	Interest Receivable From Treasury		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4285	Receivable From the Liquidating Fund		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4286	Receivable From the Financing Fund		E															B/P	U/E	U/E					
Y	Y	7245	3011	-	+	4287	Other Federal Receivables		E															B/P	U/E	U/E					
Y	Y		3020				<b>Obligated balance, start of year (net)</b>																								
							This line is calculated. Equals sum of lines 3000 through 3011.																								
							<b>Changes in obligated balance during the year:</b>																								
			7310	3030			<b>Obligations incurred, unexpired accounts</b>																								
Y	Y	7310	3030	-	+	4801	Undelivered Orders - Obligations, Unpaid		E															X	U	U					1
Y	Y	7310	3030	+	-	4801	Undelivered Orders - Obligations, Unpaid		B															X	U	U					1
Y	Y	7310	3030	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E															X	U	U					1
Y	Y	7310	3030	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B															X	U	U					1
Y	Y	7310	3030	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E															X	U	U					
Y	Y	7310	3030	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E															X	U	U					
Y	Y	7310	3030	-	+	4901	Delivered Orders - Obligations, Unpaid		E															X	U	U					1
Y	Y	7310	3030	+	-	4901	Delivered Orders - Obligations, Unpaid		B															X	U	U					1
Y	Y	7310	3030	-	+	4902	Delivered Orders - Obligations, Paid		E															X	U	U					
Y	Y	7310	3030	-	+	4908	Authority Outlayed Not Yet Disbursed		E															X	U	U					1
Y	Y	7310	3030	+	-	4908	Authority Outlayed Not Yet Disbursed		B															X	U	U					1
Y	Y	7310	3030	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E															X	U	U					
Y	Y	7310	3030	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E															X	U	U					
			7340	3031			<b>Obligations incurred, expired accounts</b>																								
Y	Y	7340	3031	-	+	4801	Undelivered Orders - Obligations, Unpaid		E															X	E	E					1
Y	Y	7340	3031	+	-	4801	Undelivered Orders - Obligations, Unpaid		B															X	E	E					1
Y	Y	7340	3031	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E															X	E	E					1
Y	Y	7340	3031	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B															X	E	E					1
Y	Y	7340	3031	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E															X	E	E					
Y	Y	7340	3031	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E															X	E	E					
Y	Y	7340	3031	-	+	4901	Delivered Orders - Obligations, Unpaid		E															X	E	E					1
Y	Y	7340	3031	+	-	4901	Delivered Orders - Obligations, Unpaid		B															X	E	E					1
Y	Y	7340	3031	-	+	4902	Delivered Orders - Obligations, Paid		E															X	E	E					
Y	Y																														

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Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
			<b>7320</b>	<b>3040</b>		<b>Outlays (gross) (-)</b>																									
Y	Y	7320	3040	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E					1	
Y	Y	7320	3040	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U/E					1	
Y	Y	7320	3040	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E						
Y	Y	7320	3040	+	-	4902	Delivered Orders - Obligations, Paid	E															X	U/E	U/E						
Y	Y	7320	3040	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U					1	
Y	Y	7320	3040	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U					1	
Y	Y	7320	3040	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U/E	U/E						
			<b>7400</b>	<b>3050</b>		<b>Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)</b>																									
Y	Y	7400	3050	-	+	4221	Unfiled Customer Orders Without Advance	E														F/E	X	U	U					1	
Y	Y	7400	3050	+	-	4221	Unfiled Customer Orders Without Advance	B														F/E	X	U	U					1	
Y	Y	7400	3050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U	U					1	
Y	Y	7400	3050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U	U					1	
Y	Y	7400	3050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E														F/E	X	U	U					1	
Y	Y	7400	3050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B														F/E	X	U	U					1	
Y	Y	7400	3050	-	+	4283	Interest Receivable From Treasury	E															X	U	U					1	
Y	Y	7400	3050	+	-	4283	Interest Receivable From Treasury	B															X	U	U					1	
Y	Y	7400	3050	-	+	4285	Receivable From the Liquidating Fund	E															X	U	U					1	
Y	Y	7400	3050	+	-	4285	Receivable From the Liquidating Fund	B															X	U	U					1	
Y	Y	7400	3050	-	+	4286	Receivable From the Financing Fund	E															X	U	U					1	
Y	Y	7400	3050	+	-	4286	Receivable From the Financing Fund	B															X	U	U					1	
Y	Y	7400	3050	-	+	4287	Other Federal Receivables	E															X	U	U					1	
Y	Y	7400	3050	+	-	4287	Other Federal Receivables	B															X	U	U					1	
			<b>7410</b>	<b>3051</b>		<b>Change in uncollected customer payments from Federal sources, expired accounts (+ or -)</b>																									
Y	Y	7410	3051	-	+	4221	Unfiled Customer Orders Without Advance	E														F/E	X	E	E					1	
Y	Y	7410	3051	+	-	4221	Unfiled Customer Orders Without Advance	B														F/E	X	E	E					1	
Y	Y	7410	3051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	E	E					1	
Y	Y	7410	3051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E	E					1	
Y	Y	7410	3051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E														F/E	X	E	E					1	
Y	Y	7410	3051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B														F/E	X	E	E					1	
Y	Y	7410	3051	-	+	4283	Interest Receivable From Treasury	E															X	E	E					1	
Y	Y	7410	3051	+	-	4283	Interest Receivable From Treasury	B															X	E	E					1	
Y	Y	7410	3051	-	+	4285	Receivable From the Liquidating Fund	E															X	E	E					1	
Y	Y	7410	3051	+	-	4285	Receivable From the Liquidating Fund	B															X	E	E					1	
Y	Y	7410	3051	-	+	4286	Receivable From the Financing Fund	E															X	E	E					1	
Y	Y	7410	3051	+	-	4286	Receivable From the Financing Fund	B															X	E	E					1	
Y	Y	7410	3051	-	+	4287	Other Federal Receivables	E															X	E	E					1	
Y	Y	7410	3051	+	-	4287	Other Federal Receivables	B															X	E	E					1	
			<b>7331</b>	<b>3060</b>		<b>Unpaid obligations transferred to other accounts (-)</b>																									
Y	Y	7331	3060	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D														##	####	X	U/E	U/E				
Y	Y	7331	3060	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D														##	####	X	U/E	U/E				
			<b>7332</b>	<b>3061</b>		<b>Unpaid obligations transferred from other accounts</b>																									
Y	Y	7332	3061	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C														##	####	X	U/E	U/E				
Y	Y	7332	3061	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C														##	####	X	U/E	U/E				
			<b>7331</b>	<b>3070</b>		<b>Uncollected customer payments from Federal sources transferred to other accounts</b>																									
Y	Y	7331	3070	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C														##	####	X	U/E	U/E				
Y	Y	7331	3070	-	+	4230	Unfiled Customer Orders Without Advance - Transferred	E	C														##	####	F/E	X	U/E	U/E			
Y	Y	7331	3070	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C														##	####		X	U/E	U/E			
Y	Y	7331	3070	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C														##	####	F/E	X	U/E	U/E			
Y	Y	7331	3070	-	+	4234	Other Federal Receivables - Transferred	E	C														##	####		X	U/E	U/E			
			<b>7332</b>	<b>3071</b>		<b>Uncollected customer payments from Federal sources transferred from other accounts (-)</b>																									
Y	Y	7332	3071	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														##	####	X	U/E	U/E				
Y	Y	7332	3071	-	+	4230	Unfiled Customer Orders Without Advance - Transferred	E	D														##	####	F/E	X	U/E	U/E			
Y	Y	7332	3071	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D														##	####		X	U/E	U/E			
Y	Y	7332	3071	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D														##	####	F/E	X	U/E	U/E			
Y	Y	7332	3071	-	+	4234	Other Federal Receivables - Transferred	E	D														##	####		X	U/E	U/E			
			<b>7345</b>	<b>3080</b>		<b>Recoveries of prior year unpaid obligations, unexpired accounts (-)</b>																									
Y	Y	7345	3080	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries																								



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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	8800	4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U/E					
Y	Y	8800	4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				F		X	U/E	U/E					
		8820	4031				<b>Interest on Federal securities (-)</b>																							
Y	Y	8820	4031	-	+	4273	Interest Collected From Treasury	E									D						X	U	U		1/3/4/8	N		
Y	Y	8820	4031	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X	U	U		3/4/8			
		8825	4032				<b>Interest on uninvested funds (-)</b>																							
Y	Y	8825	4032	-	+	4273	Interest Collected From Treasury	E									D						X	U	U				D/G	
		8840	4033				<b>Non-Federal sources (-)</b>																							
Y	Y	8840	4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				X		X	U/E	U/E					
Y	Y	8840	4033	-	+	4222	Unfiled Customer Orders With Advance	E									D				X/E		X	U/E	U/E					1
Y	Y	8840	4033	+	-	4222	Unfiled Customer Orders With Advance	B									D				X/E		X	U/E	U/E					1
Y	Y	8840	4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D				X/E		X	U/E	U/E					
Y	Y	8840	4033	-	+	4253	Prior-Year Unfiled Customer Orders With Advance - Refunds Paid	E									D				X/E		X	U/E	U/E					
Y	Y	8840	4033	-	+	4261	Actual Collections of Business-Type Fees	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4262	Actual Collections of Loan Principal	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4263	Actual Collections of Loan Interest	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4264	Actual Collections of Rent	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X	U/E	U/E					
Y	Y	8840	4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				X/E		X	U/E	U/E					
		8845	4034				<b>Offsetting governmental collections (from non-Federal sources) (-)</b>																							
Y	Y	8845	4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				E		X	U/E	U/E					
Y	Y	8845	4034	-	+	4260	Actual Collections of "governmental-type" Fees	E									D						X	U/E	U/E					
Y	Y	8845	4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X	U/E	U/E					
Y	Y		4040				<b>Offsets against gross budget authority and outlays (total) (-)</b>																							
							This line is calculated. Equals the sum of lines 4030 through 4034.																							
							<b>Additional offsets against gross budget authority only:</b>																							
Y	Y	8895	4050				<b>Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)</b>																							
Y	Y	8895	4050	-	+	4221	Unfiled Customer Orders Without Advance	E									D				F/E		X	U	U					1
Y	Y	8895	4050	+	-	4221	Unfiled Customer Orders Without Advance	B									D				F/E		X	U	U					1
Y	Y	8895	4050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	U	U					1
Y	Y	8895	4050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	U	U					1
Y	Y	8895	4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X	U	U					1
Y	Y	8895	4050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X	U	U					1
Y	Y	8895	4050	-	+	4283	Interest Receivable From Treasury	E									D						X	U	U					1
Y	Y	8895	4050	+	-	4283	Interest Receivable From Treasury	B									D						X	U	U					1
Y	Y	8895	4050	-	+	4285	Receivable From the Liquidating Fund	E									D						X	U	U					1
Y	Y	8895	4050	+	-	4285	Receivable From the Liquidating Fund	B									D						X	U	U					1
Y	Y	8895	4050	-	+	4286	Receivable From the Financing Fund	E									D						X	U	U					1
Y	Y	8895	4050	+	-	4286	Receivable From the Financing Fund	B									D						X	U	U					1
Y	Y	8895	4050	-	+	4287	Other Federal Receivables	E									D						X	U	U					1
Y	Y	8895	4050	+	-	4287	Other Federal Receivables	B									D						X	U	U					1
Y	N	N/A	4051				<b>Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)</b>																							
Y	N	N/A	4051	-	+	4221	Unfiled Customer Orders Without Advance	E									D				F/E		X	E	E					1
Y	N	N/A	4051	+	-	4221	Unfiled Customer Orders Without Advance	B									D				F/E		X	E	E					1
Y	N	N/A	4051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	E	E					1
Y	N	N/A	4051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	E	E					1
Y	N	N/A	4051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X	E	E					1
Y	N	N/A	4051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X	E	E					1
Y	N	N/A	4051	-	+	4283	Interest Receivable From Treasury	E									D						X	E	E					1
Y	N	N/A	4051	+	-	4283	Interest Receivable From Treasury	B									D						X	E	E					1
Y	N	N/A	4051	-	+	4285	Receivable From the Liquidating Fund	E									D						X	E	E					1
Y	N	N/A	4051	+	-	4285	Receivable From the Liquidating Fund	B									D						X	E	E					1
Y	N	N/A	4051	-	+	4286	Receivable From the Financing Fund	E									D						X	E	E					1
Y	N	N/A	4051	+	-	4286	Receivable From the Financing Fund	B									D						X	E	E					1
Y	N	N/A	4051	-	+	4287	Other Federal Receivables	E									D						X	E	E					1
Y	N	N/A	4051	+	-	4287	Other Federal Receivables	B									D						X	E	E					1
		8896	4052				<b>Offsetting collections credited to expired accounts</b>																							
N	Y	8896	4052	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X		E					

USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II																TAFS Attributes								
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	8896	4052	+	-	4261	Actual Collections of Business-Type Fees	E									D							X	E					
N	Y	8896	4052	+	-	4262	Actual Collections of Loan Principal	E									D							X	E					
N	Y	8896	4052	+	-	4263	Actual Collections of Loan Interest	E									D							X	E					
N	Y	8896	4052	+	-	4264	Actual Collections of Rent	E									D							X	E					
N	Y	8896	4052	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D							X	E					
N	Y	8896	4052	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X	E					
N	Y	8896	4052	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X	E					
N	Y	8896	4052	+	-	4271	Actual Program Fund Subsidy Collected	E									D							X	E					
N	Y	8896	4052	+	-	4275	Actual Collections From Liquidating Fund	E									D							X	E					
N	Y	8896	4052	+	-	4276	Actual Collections From Financing Fund	E									D							X	E					
N	Y	8896	4052	+	-	4277	Other Actual Collections - Federal	E									D							X	E					
N	Y	8896	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X	E					
N	Y	8896	4052	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D							X	E					
		N/A	4053				<b>Anticipated offsetting collections</b>																							
Y	N	N/A	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D							U					2	
Y	N	N/A	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U					2	
Y	Y		4060				<b>Additional offsets against budget authority only (total)</b>																							
							This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																							
Y	Y		4070				<b>Budget authority, net (discretionary)</b>																							
							This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																							
Y	Y		4080				<b>Outlays, net (discretionary)</b>																							
							This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																							
							<b>Mandatory:</b>																							
							<b>Gross budget authority and outlays:</b>																							
Y	Y		4090				<b>Budget authority, gross</b>																							
							This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)].																							
			4100				<b>Outlays from new mandatory authority</b>																							
Y	Y	8697	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						NEW	X	U	U		N	1	
Y	Y	8697	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							NEW	X	U	U		N	1
Y	Y	8697	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M							NEW	X	U	U		N	
Y	Y	8697	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M							NEW	X	U	U		N	1
Y	Y	8697	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M							NEW	X	U	U		N	1
Y	Y	8698	4101				<b>Outlays from mandatory balances</b>																							
Y	Y	8698	4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M							BAL	X	U/E	U/E		N	1
Y	Y	8698	4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							BAL	X	U/E	U/E		N	1
Y	Y	8698	4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M							BAL	X	U/E	U/E		N	
Y	Y	8698	4101	-	+	4902	Delivered Orders - Obligations, Paid	E									M							BAL	X	U/E	U/E		N	
Y	Y	8698	4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M							BAL	X	U/E	U/E		N	
Y	Y		4110				<b>Total outlays, gross</b>																							
Y	Y	8700	4110	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M							X	U/E	U/E			1	
Y	Y	8700	4110	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							X	U/E	U/E			1	
Y	Y	8700	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M							BAL	X	U/E	U/E			
Y	Y	8700	4110	-	+	4902	Delivered Orders - Obligations, Paid	E									M							X	U/E	U/E				
Y	Y	8700	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M							NEW	X	U	U		1	
Y	Y	8700	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M							NEW	X	U	U		1	
Y	Y	8700	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M							BAL	X	U/E	U/E			
							<b>Offsets against gross budget authority and outlays:</b>																							
							<b>Offsetting collections (collected) from:</b>																							
			8800	4120			<b>Federal sources (-)</b>																							
Y	Y	8800	4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M							F	X	U/E	U/E			
Y	Y	8800	4120	-	+	4222	Unfilled Customer Orders With Advance	E									M							F	X	U/E	U/E		1	
Y	Y	8800	4120	+	-	4222	Unfilled Customer Orders With Advance	B									M							F	X	U/E	U/E		1	
Y	Y	8800	4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M							F	X	U/E	U/E			
Y	Y	8800	4120	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M							F	X	U/E	U/E			
Y	Y	8800	4120	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M							X	U/E	U/E				
Y	Y	8800	4120	-	+	4271	Actual Program Fund Subsidy Collected	E									M							X	U/E	U/E				
Y	Y	8800	4120	-	+	4275	Actual Collections From Liquidating Fund	E									M							X	U/E	U/E				

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Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	8800	4120	-	+	4276	Actual Collections From Financing Fund	E									M						X	U/E	U/E						
Y	Y	8800	4120	-	+	4277	Other Actual Collections - Federal	E									M						X	U/E	U/E						
Y	Y	8800	4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U/E						
Y	Y	8800	4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M					F	X	U/E	U/E						
		8820	4121				<b>Interest on Federal securities (-)</b>																								
Y	Y	8820	4121	-	+	4273	Interest Collected From Treasury	E									M						X	U	U			1/3/4/8	N		
Y	Y	8820	4121	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						X	U	U			3/4/8			
		8825	4122				<b>Interest on uninvested funds (-)</b>																								
Y	Y	8825	4122	-	+	4273	Interest Collected From Treasury	E									M						X	U	U					D/G	
		8840	4123				<b>Non-Federal sources (-)</b>																								
Y	Y	8840	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					X	X	U/E	U/E						
Y	Y	8840	4123	-	+	4222	Unfilled Customer Orders With Advance	E									M					X/E	X	U/E	U/E					1	
Y	Y	8840	4123	+	-	4222	Unfilled Customer Orders With Advance	B									M					X/E	X	U/E	U/E					1	
Y	Y	8840	4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M					X/E	X	U/E	U/E						
Y	Y	8840	4123	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M					X/E	X	U/E	U/E						
Y	Y	8840	4123	-	+	4261	Actual Collections of Business-Type Fees	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4262	Actual Collections of Loan Principal	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4263	Actual Collections of Loan Interest	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4264	Actual Collections of Rent	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X	U/E	U/E						
Y	Y	8840	4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M					X/E	X	U/E	U/E						
		8845	4124				<b>Offsetting governmental collections (from non-Federal sources) (-)</b>																								
Y	Y	8845	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					E	X	U/E	U/E						
Y	Y	8845	4124	-	+	4260	Actual Collections of "governmental-type" Fees	E									M						X	U/E	U/E						
Y	Y	8845	4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X	U/E	U/E						
Y	Y		4130				<b>Offsets against gross budget authority and outlays (total) (-)</b>																								
							This line is calculated. Equals the sum of lines 4120 through 4124.																								
							<b>Additional offsets against gross budget authority only:</b>																								
		8895	4140				<b>Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)</b>																								
Y	Y	8895	4140	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X	U	U					1	
Y	Y	8895	4140	+	-	4221	Unfilled Customer Orders Without Advance	B									M					F/E	X	U	U					1	
Y	Y	8895	4140	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U	U						
Y	Y	8895	4140	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	U	U						
Y	Y	8895	4140	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E	X	U	U					1	
Y	Y	8895	4140	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E	X	U	U					1	
Y	Y	8895	4140	-	+	4283	Interest Receivable From Treasury	E									M						X	U	U					1	
Y	Y	8895	4140	+	-	4283	Interest Receivable From Treasury	B									M						X	U	U					1	
Y	Y	8895	4140	-	+	4285	Receivable From the Liquidating Fund	E									M						X	U	U					1	
Y	Y	8895	4140	+	-	4285	Receivable From the Liquidating Fund	B									M						X	U	U					1	
Y	Y	8895	4140	-	+	4286	Receivable From the Financing Fund	E									M						X	U	U					1	
Y	Y	8895	4140	+	-	4286	Receivable From the Financing Fund	B									M						X	U	U					1	
Y	Y	8895	4140	-	+	4287	Other Federal Receivables	E									M						X	U	U					1	
Y	Y	8895	4140	+	-	4287	Other Federal Receivables	B									M						X	U	U					1	
		N/A	4141				<b>Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)</b>																								
Y	N	N/A	4141	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X	E						1	
Y	N	N/A	4141	+	-	4221	Unfilled Customer Orders Without Advance	B									M					F/E	X	E						1	
Y	N	N/A	4141	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	E							
Y	N	N/A	4141	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	E							
Y	N	N/A	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E	X	E						1	
Y	N	N/A	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E	X	E						1	
Y	N	N/A	4141	-	+	4283	Interest Receivable From Treasury	E									M						X	E						1	
Y	N	N/A	4141	+	-	4283	Interest Receivable From Treasury	B									M						X	E						1	
Y	N	N/A	4141	-	+	4285	Receivable From the Liquidating Fund	E									M						X	E						1	
Y	N	N/A	4141	+	-	4285	Receivable From the Liquidating Fund	B									M						X	E						1	
Y	N	N/A	4141	-	+	4286	Receivable From the Financing Fund	E									M						X	E						1	
Y	N	N/A	4141	+	-	4286	Receivable From the Financing Fund	B									M						X	E						1	
Y	N	N/A	4141	-	+	4287	Other Federal Receivables	E									M						X	E						1	
Y	N	N/A	4141	+	-	4287	Other Federal Receivables	B									M						X	E						1	
		8896	4142				<b>Offsetting collections credited to expired accounts</b>																								
N	Y	8896	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X		E						
N	Y	8896	4142	+	-	4222	Unfilled Customer Orders With Advance	E									M						X		E						
N	Y	8896	4142	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E						
N	Y	8896	4142	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X		E						
N	Y	8896	4142	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X		E						
N	Y	8896	4142	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X		E						

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Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	8896	4142	+	-	4260	Actual Collections of "governmental-type" Fees	E									M							X	E					
N	Y	8896	4142	+	-	4261	Actual Collections of Business-Type Fees	E									M							X	E					
N	Y	8896	4142	+	-	4262	Actual Collections of Loan Principal	E									M							X	E					
N	Y	8896	4142	+	-	4263	Actual Collections of Loan Interest	E									M							X	E					
N	Y	8896	4142	+	-	4264	Actual Collections of Rent	E									M							X	E					
N	Y	8896	4142	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M							X	E					
N	Y	8896	4142	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X	E					
N	Y	8896	4142	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X	E					
N	Y	8896	4142	+	-	4271	Actual Program Fund Subsidy Collected	E									M							X	E					
N	Y	8896	4142	+	-	4275	Actual Collections From Liquidating Fund	E									M							X	E					
N	Y	8896	4142	+	-	4276	Actual Collections From Financing Fund	E									M							X	E					
N	Y	8896	4142	+	-	4277	Other Actual Collections - Federal	E									M							X	E					
N	Y	8896	4142	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M							X	E					
N	Y	8896	4142	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M							X	E					
		N/A	4143	Anticipated offsetting collections																										
Y	N	N/A	4143	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M							U					2	
Y	N	N/A	4143	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M							U					2	
Y	Y		4150	Additional offsets against budget authority only (total)																										
				This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..																										
Y	Y		4160	Budget authority, net (mandatory)																										
				This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).																										
Y	Y		4170	Outlays, net (mandatory)																										
				This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																										
				Budget authority and outlays, net (total)																										
Y	Y		4180	Budget authority, net (discretionary and mandatory)																										
				This line is calculated. Equals sum of lines 4070 and 4160.																										
Y	Y		4190	Outlays, net (discretionary and mandatory)																										
				This line is calculated. Equals sum of lines 4080 and 4170.																										
N	Y			MEMORANDUM (NON-ADD) ENTRIES																										
				Investments in Federal securities:																										
		9201	5000	Total investments, start of year: Federal securities: Par value																										
N	Y	9201	5000	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B																X	U					
N	Y	9201	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B														F		X	U					
N	Y	9201	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																X	U					
		9202	5001	Total investments, end of year: Federal securities: Par value																										
N	Y	9202	5001	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																		U				
N	Y	9202	5001	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E													F					U				
N	Y	9202	5001	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E																		U				
				Investments in non-Federal securities:																										
		9203	5010	Total investments, start of year: non-Federal securities: Market value																										
N	Y	9203	5010	+	-	1618	Market Adjustment - Investments	B														X/E		X	U					
N	Y	9203	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B															X/E		X	U				
		9204	5011	Total investments, end of year: non-Federal securities: Market value																										
N	Y	9204	5011	+	-	1618	Market Adjustment - Investments	E														X/E				U				
N	Y	9204	5011	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E															X/E			U				
				Contract authority:																										
N	Y	9301	5050	Unobligated balance, start of year: Contract authority																										
		9301		This line is not required to be supported by the USSGL.																										
N	Y	9302	5051	Unobligated balance, end of year: Contract authority																										
		9302		This line is not required to be supported by the USSGL.																										
N	Y	9303	5052	Obligated balance, start of year: Contract authority																										
		9303		This line is not required to be supported by the USSGL.																										

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2011 Reporting:						USSGL Account Attributes for FACTS II																TAFS Attributes								
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133	P&F	Old P&F Line No.	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	9304	5053				<b>Obligated balance, end of year: Contract authority</b>																							
		9304					This line is not required to be supported by the USSGL.																							
N	Y	9305	5054				<b>Fund balance in excess of liquidating requirements, start of year: Contract authority</b>																							
							This line is not required to be supported by the USSGL.																							
N	Y	9306	5055				<b>Fund balance in excess of liquidating requirements, end of year: Contract authority</b>																							
							This line is not required to be supported by the USSGL.																							
N	Y	9307	5061				<b>Limitation on obligations (Transportation trust funds)</b>																							
							This line is not required to be supported by the USSGL.																							
							<b>Unavailable offsetting collections:</b>																							
N	Y	9401	5090	-	+	4384	<b>Unavailable balance, start of year: Offsetting collections</b>							S									X		U		1/3/4			
N	Y	9401	5090	-	+	4398	Temporary Reduction/Cancellation Returned by Appropriation	B															X		U		1/3/4			
							Offsetting Collections Temporarily Precluded From Obligation	B																						
N	Y	9402	5091	-	+	4158	<b>Unavailable balance, end of year: Offsetting collections</b>																X		U		1/3/4			
							Authority Made Available From Offsetting Collection Balances	E																						
							Previously Precluded From Obligation																							
N	Y	9402	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									X		U		1/3/4			
N	Y	9402	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									X		U		1/3/4			
N	Y	9402	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									X		U		1/3/4			
N	Y	9402	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E						S									X		U		1/3/4			
							Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.																X		U		1/3/4			
							<b>Discretionary mandated transfers:</b>																							
N	Y	9411	5100				<b>Transferred to other accounts (-)</b>																							
		9411					This line is not required to be supported by the USSGL.																							
N	Y	9412	5101				<b>Transferred from other accounts (+)</b>																							
		9412					This line is not required to be supported by the USSGL.																							
							<b>UNFUNDED DEFICIENCIES</b>																							
Y	Y	N/A	7000				<b>Unfunded deficiency, start of year (-)</b>																							
							<b>Change in deficiency during the year:</b>																							
Y	Y	2397	7010				<b>New deficiency (-)</b>																							
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																							
Y	Y	4048 6048 5833 6933	7011				<b>Appropriations available expressly to liquidate deficiencies</b>																							
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																							
Y	Y	N/A	7012				<b>Available budgetary resources used to liquidate deficiencies</b>																							
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																							
Y	Y	9190	7020				<b>Unfunded deficiency, end of year (-)</b>																							
							This line is not required to be supported by the USSGL at this time, but will be required in the future.																							

SUPPLEMENT

SECTION V

ADDITIONAL INFORMATION AND FOOTNOTES:

ADDITIONAL INFORMATION

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

FOOTNOTES

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

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

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

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

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2011 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes for FACTS II/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>For All Unexpended Balances:</b>									
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						
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>									
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
<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>									
6	921	1120	Imprest Funds	E				B/X	2
6	921	1125	U.S. Debit Card Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>									
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
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>									
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
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
<b>For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b>									
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

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2011 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.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases and Rescissions</b>								
3	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>	N/A								
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2011 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.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>	<b>Adjustments</b>								
5	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2011 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.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
<b>4</b>	<b>Appropriations To Liquidate</b>								
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
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
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
<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>									
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2011 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.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
<b>4</b>	<b>Appropriations To Liquidate</b>								
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
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
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
<b>CALC (2 + 3 - 4 -5) Also Equals:</b>									
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2011 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.
<b>For all Treasury appropriation Fund Symbols:</b>									
<b>7</b>	<b>Reimbursements Earned and Refunds</b>								
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	
<b>8</b>	<b>Unfilled Customer Orders</b>								
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	
<b>9</b>	<b>Undelivered Orders and Contracts</b>								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2011 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.
<b>10</b>			<b>Accounts Payable and Other Liabilities</b>						
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	
			<b>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:</b>						
<b>11</b>			<b>Unobligated Balance</b>						
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 2011 Reporting

**ADDITIONAL INFORMATION:**

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

**FOOTNOTES:**

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
2	E	1690	Other Investments	F	
<b>3</b>			<b>Accounts Receivable (Note 6)</b>		
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1923	Contingent Receivable for Capital Transfers	F	
3	E	1925	Capital Transfers Receivable	F	
<b>4</b>			<b>Loans Receivable</b>		
4	E	1341	Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
<b>5</b>			<b>Other (Note 12)</b>		
5	E	1410	Advances and Prepayments	F	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
5	E	1921	Receivable From Appropriations	F	
5	E	1990	Other Assets	F	
<b>6</b>	<b>Total Intragovernmental</b>				
6	This line is calculated. Equals the sum of lines 1 through 5.				
	<b>Assets With the Public</b>				
<b>7</b>	<b>Cash and Other Monetary Assets (Note 4)</b>				
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1125	U.S. Debit Card Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1193	International Monetary Fund Assets - Reserve Position	N	
7	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
<b>8</b>	<b>Investments (Note 5)</b>				
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1660	Beneficial Interest in Trust	N	
8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

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

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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
<b>19</b>	<b>Other (Notes 15, 16, and 17)</b>				
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	2923	Contingent Liability for Capital Transfers	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
<b>20</b>	<b>Total Intragovernmental</b>				
20	This line is calculated. Equals the sum of lines 17 through 19.				
	<b>Liabilities With the Public</b>				

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
<b>21</b>	<b>Accounts Payable</b>				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
21	E	2960	Accounts Payable From Canceled Appropriations	N	
<b>22</b>	<b>Loan Guarantee Liability (Note 8)</b>				
22	E	2180	Loan Guarantee Liability	N	
<b>23</b>	<b>Debt Held by the Public (Note 13)</b>				
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	
<b>24</b>	<b>Federal Employee and Veteran Benefits (Note 15)</b>				
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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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	
<b>25</b>	<b>Environmental and Disposal Liabilities (Note 16)</b>				
25	E	2995	Estimated Cleanup Cost Liability	N	
<b>26</b>	<b>Benefits Due and Payable</b>				
26	E	2160	Entitlement Benefits Due and Payable	N	
<b>27</b>	<b>Other (Notes 15, 16, 17, and 19)</b>				
27	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	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	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
27	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	3

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
<b>28</b>	<b>Total Liabilities</b>				
28	This line is calculated. Equals the sum of lines 20 through 27.				
<b>29</b>	<b>Commitments and Contingencies (Note 20)</b>				
	<b>Net Position</b>				
<b>30</b>	<b>Unexpended Appropriations - Earmarked Funds (Note 21)</b>				
30	B	3100	Unexpended Appropriations - Cumulative		
30	E	3101	Unexpended Appropriations - Appropriations Received		
30	E	3102	Unexpended Appropriations - Transfers-In	F	
30	E	3103	Unexpended Appropriations - Transfers-Out	F	
30	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
30	E	3106	Unexpended Appropriations - Adjustments		
30	E	3107	Unexpended Appropriations - Used		
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
<b>31</b>	<b>Unexpended Appropriations - Other Funds</b>				
31	B	3100	Unexpended Appropriations - Cumulative		
31	E	3101	Unexpended Appropriations - Appropriations Received		
31	E	3102	Unexpended Appropriations - Transfers-In		
31	E	3103	Unexpended Appropriations - Transfers-Out		
31	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
31	E	3106	Unexpended Appropriations - Adjustments		
31	E	3107	Unexpended Appropriations - Used		

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
<b>32</b>			<b>Cumulative Results of Operations - Earmarked Funds (Note 21)</b>		
32	B	3310	Cumulative Results of Operations		
32	E	5100	Revenue From Goods Sold	F/N	
32	E	5109	Contra Revenue for Goods Sold	F/N	
32	E	5200	Revenue From Services Provided	F/N	
32	E	5209	Contra Revenue for Services Provided	F/N	
32	E	5310	Interest Revenue - Other	F/N	
32	E	5311	Interest Revenue - Investments	F/N	
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
32	E	5313	Interest Revenue - Subsidy Amortization	N	
32	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
32	E	5320	Penalties and Fines Revenue	F/N	
32	E	5324	Contra Revenue for Penalties and Fines	F/N	
32	E	5325	Administrative Fees Revenue	F/N	
32	E	5329	Contra Revenue for Administrative Fees	F/N	
32	E	5400	Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
32	E	5500	Insurance and Guarantee Premium Revenue	N	
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5609	Contra Revenue for Donations - Financial Resources	N	
32	E	5610	Donated Revenue - Nonfinancial Resources	N	
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
32	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
32	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
32	E	5700	Expended Appropriations		
32	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
32	E	5780	Imputed Financing Sources	F	
32	E	5790	Other Financing Sources	F	
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
32	E	5801	Tax Revenue Collected - Individual	F/N	
32	E	5802	Tax Revenue Collected - Corporate	F/N	
32	E	5803	Tax Revenue Collected - Unemployment	F/N	
32	E	5804	Tax Revenue Collected - Excise	F/N	
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
32	E	5806	Tax Revenue Collected - Customs	F/N	
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
32	E	5831	Contra Revenue for Taxes - Individual	F/N	
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
32	E	5834	Contra Revenue for Taxes - Excise	F/N	
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
32	E	5836	Contra Revenue for Taxes - Customs	F/N	
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
32	E	5891	Tax Revenue Refunds - Individual	F/N	
32	E	5892	Tax Revenue Refunds - Corporate	F/N	
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	
32	E	5894	Tax Revenue Refunds - Excise	F/N	
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
32	E	5896	Tax Revenue Refunds - Customs	F/N	
32	E	5900	Other Revenue	F/N	
32	E	5909	Contra Revenue for Other Revenue	F/N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	
32	E	6330	Other Interest Expenses	F/N	
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
32	E	6400	Benefit Expense	F/N	
32	E	6500	Cost of Goods Sold	N	
32	E	6600	Applied Overhead	N	
32	E	6610	Cost Capitalization Offset	N	
32	E	6710	Depreciation, Amortization, and Depletion	N	
32	E	6720	Bad Debt Expense	F/N	
32	E	6730	Imputed Costs	F	
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	6800	Future Funded Expenses	F/N	
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
32	E	6900	Nonproduction Costs	F/N	
32	E	7110	Gains on Disposition of Assets - Other	N	
32	E	7111	Gains on Disposition of Investments	F/N	
32	E	7112	Gains on Disposition of Borrowings	F	
32	E	7180	Unrealized Gains	F/N	
32	E	7190	Other Gains	F/N	
32	E	7210	Losses on Disposition of Assets - Other	N	
32	E	7211	Losses on Disposition of Investments	F/N	
32	E	7212	Losses on Disposition of Borrowings	F	
32	E	7280	Unrealized Losses	F/N	
32	E	7290	Other Losses	F/N	
32	E	7300	Extraordinary Items	N	
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
32	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
32	E	7500	Distribution of Income - Dividend	F/N	
32	E	7600	Changes in Actuarial Liability	N	
<b>33</b>			<b>Cumulative Results of Operations - Other Funds</b>		
33	B	3310	Cumulative Results of Operations		
33	E	5100	Revenue From Goods Sold	F/N	
33	E	5109	Contra Revenue for Goods Sold	F/N	
33	E	5200	Revenue From Services Provided	F/N	
33	E	5209	Contra Revenue for Services Provided	F/N	
33	E	5310	Interest Revenue - Other	F/N	
33	E	5311	Interest Revenue - Investments	F/N	
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5313	Interest Revenue - Subsidy Amortization	N	
33	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
33	E	5320	Penalties and Fines Revenue	F/N	
33	E	5324	Contra Revenue for Penalties and Fines	F/N	
33	E	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Benefit Program Revenue	F/N	
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
33	E	5500	Insurance and Guarantee Premium Revenue	N	
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
33	E	5600	Donated Revenue - Financial Resources	N	
33	E	5609	Contra Revenue for Donations - Financial Resources	N	
33	E	5610	Donated Revenue - Nonfinancial Resources	N	
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
33	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
33	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
33	E	5700	Expended Appropriations		
33	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
33	E	5750	Expenditure Financing Sources - Transfers-In	F	
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
33	E	5780	Imputed Financing Sources	F	
33	E	5790	Other Financing Sources	F	
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
33	E	5795	Seigniorage	N	
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
33	E	5801	Tax Revenue Collected - Individual	F/N	
33	E	5802	Tax Revenue Collected - Corporate	F/N	
33	E	5803	Tax Revenue Collected - Unemployment	F/N	
33	E	5804	Tax Revenue Collected - Excise	F/N	
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
33	E	5806	Tax Revenue Collected - Customs	F/N	
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
33	E	5831	Contra Revenue for Taxes - Individual	F/N	
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
33	E	5834	Contra Revenue for Taxes - Excise	F/N	
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
33	E	5836	Contra Revenue for Taxes - Customs	F/N	
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
33	E	5891	Tax Revenue Refunds - Individual	F/N	
33	E	5892	Tax Revenue Refunds - Corporate	F/N	
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	
33	E	5894	Tax Revenue Refunds - Excise	F/N	
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
33	E	5896	Tax Revenue Refunds - Customs	F/N	
33	E	5900	Other Revenue	F/N	
33	E	5909	Contra Revenue for Other Revenue	F/N	
33	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
33	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
33	E	6100	Operating Expenses/Program Costs	F/N	
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
33	E	6199	Adjustment to Subsidy Expense	N	
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
33	E	6320	Interest Expenses on Securities	F/N	
33	E	6330	Other Interest Expenses	F/N	
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
33	E	6400	Benefit Expense	F/N	
33	E	6500	Cost of Goods Sold	N	
33	E	6600	Applied Overhead	N	
33	E	6610	Cost Capitalization Offset	N	
33	E	6710	Depreciation, Amortization, and Depletion	N	
33	E	6720	Bad Debt Expense	F/N	
33	E	6730	Imputed Costs	F	
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
33	E	6800	Future Funded Expenses	F/N	
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
33	E	6900	Nonproduction Costs	F/N	
33	E	7110	Gains on Disposition of Assets - Other	N	
33	E	7111	Gains on Disposition of Investments	F/N	
33	E	7112	Gains on Disposition of Borrowings	F	
33	E	7180	Unrealized Gains	F/N	
33	E	7190	Other Gains	F/N	
33	E	7210	Losses on Disposition of Assets - Other	N	
33	E	7211	Losses on Disposition of Investments	F/N	
33	E	7212	Losses on Disposition of Borrowings	F	
33	E	7280	Unrealized Losses	F/N	
33	E	7290	Other Losses	F/N	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	7300	Extraordinary Items	N	
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
33	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
33	E	7500	Distribution of Income - Dividend	F/N	
33	E	7600	Changes in Actuarial Liability	N	
<b>34</b>	<b>Total Net Position</b>				
34	This line is calculated. Equals the sum of lines 30 through 33.				
<b>35</b>	<b>Total Liabilities and Net Position</b>				
35	This line is calculated. Equals the sum of lines 28 and 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/ Related to Government Account Series securities purchased using deposit funds.

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

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	
<b>Gross Program Costs:</b>								
<b>Program A:</b>								
<b>1</b>	<b>Gross costs (Note 22)</b>							
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			P	
1	E	6500	Cost of Goods Sold	N				
1	E	6600	Applied Overhead	N				
1	E	6610	Cost Capitalization Offset	N				
1	E	6710	Depreciation, Amortization, and Depletion	N				
1	E	6720	Bad Debt Expense	F/N				
1	E	6730	Imputed Costs	F				
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A		
1	E	6800	Future Funded Expenses	F/N			P	2
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			P	
1	E	6900	Nonproduction Costs	F/N			P	3
1	E	7210	Losses on Disposition of Assets - Other	N	X		P	
1	E	7211	Losses on Disposition of Investments	F/N	X		P	
1	E	7212	Losses on Disposition of Borrowings	F	X		P	
1	E	7280	Unrealized Losses	F/N	X		P	
1	E	7290	Other Losses	F/N	X		P	4
1	E	7300	Extraordinary Items	N	X		P	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
1	E	7600	Changes in Actuarial Liability	N			P	
<b>2</b>			<b>Less: earned revenue</b>					
2	E	5100	Revenue From Goods Sold	F/N	X			
2	E	5109	Contra Revenue for Goods Sold	F/N	X			
2	E	5200	Revenue From Services Provided	F/N	X			
2	E	5209	Contra Revenue for Services Provided	F/N	X			
2	E	5310	Interest Revenue - Other	F/N	X	A	P	
2	E	5311	Interest Revenue - Investments	F/N	X	A	P	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	P	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		P	
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	P	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	P	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	P	
2	E	5325	Administrative Fees Revenue	F/N	X	A		
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A		
2	E	5400	Benefit Program Revenue	F/N	X			
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X			
2	E	5500	Insurance and Guarantee Premium Revenue	N	X			
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X			
2	E	5900	Other Revenue	F/N	X		P	
2	E	5909	Contra Revenue for Other Revenue	F/N	X		P	
2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X			
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	
2	E	7111	Gains on Disposition of Investments	F/N	X		P	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	
2	E	7190	Other Gains	F/N	X		P	4
<b>3</b>	<b>Net program costs:</b>							
3	This line is calculated. Equals sum of lines 1 minus 2.							
<b>4</b>	<b>(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):</b>							
4	E	7190	Other Gains	N	X			5
4	E	7290	Other Losses	N	X			5
<b>5</b>	<b>Net program costs including Assumption changes:</b>							
5	This line is calculated. Equals the sum of lines 3 through 4.							
<b>6</b>	<b>Costs not assigned to programs</b>							
6	E	6400	Benefit Expense	F/N			Q	
6	E	6800	Future Funded Expenses	F/N			Q	
6	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
6	E	6900	Nonproduction Costs	F/N			Q	
6	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
6	E	7211	Losses on Disposition of Investments	F/N	X		Q	
6	E	7212	Losses on Disposition of Borrowings	F	X		Q	
6	E	7280	Unrealized Losses	F/N	X		Q	
6	E	7290	Other Losses	F/N	X		Q	4
6	E	7300	Extraordinary Items	N	X		Q	
6	E	7500	Distribution of Income - Dividend	F/N	X		Q	
6	E	7600	Changes in Actuarial Liability	N			Q	
<b>7</b>	<b>Less: earned revenues not attributed to programs</b>							
7	E	5310	Interest Revenue - Other	F/N	X		Q	
7	E	5311	Interest Revenue - Investments	F/N	X		Q	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Q	
7	E	5313	Interest Revenue - Subsidy Amortization	N	X		Q	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Q	
7	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Q	
7	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Q	
7	E	5900	Other Revenue	F/N	X		Q	
7	E	5909	Contra Revenue for Other Revenue	F/N	X		Q	
7	E	7110	Gains on Disposition of Assets - Other	N	X		Q	
7	E	7111	Gains on Disposition of Investments	F/N	X		Q	
7	E	7112	Gains on Disposition of Borrowings	F	X		Q	
7	E	7180	Unrealized Gains	F/N	X		Q	
7	E	7190	Other Gains	F/N	X		Q	4
<b>8</b>			<b>Net cost of operations</b>					
8			This line is calculated. Equals sum of lines 5 and 6 minus 7.					

**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. Not related to change in long term assumptions used to estimate actuarial liabilities.
5. Related to change in long term assumptions used to estimate actuarial liabilities.

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		USSGL Account Attributes Other than FACTS I/1	Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
<b>Cumulative Results of Operations:</b>									
<b>1 Beginning Balances</b>									
1	B	3310	Cumulative Results of Operations	X	X				
<b>2 Adjustments (+/-)</b>									
<b>2a Changes in Accounting Principles (+/-)</b>									
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				
<b>2b Corrections of Errors (+/-)</b>									
2b	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
<b>3 Beginning Balances, as Adjusted</b>									
			This line is calculated. Equals sum of lines 1 through 2b.	X	X				
<b>Budgetary Financing Sources:</b>									
<b>4 Other Adjustments (Rescissions, etc.) (+/-)</b>									
4	E	5790	Other Financing Sources	X	X			D	3
<b>5 Appropriations Used</b>									
5	E	5700	Expended Appropriations	X	X				2
<b>6 Nonexchange Revenue</b>									
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		

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		USSGL Account Attributes Other than FACTS I/1	Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
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		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
7			<b>Donations and Forfeitures of Cash and Cash Equivalents</b>						
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A		
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A		
7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		USSGL Account Attributes Other than FACTS I/1	Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
<b>8</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>						
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		
<b>9</b>			<b>Other (+/-)</b>						
9	E	5790	Other Financing Sources	X	X			D	
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		D	
9	E	7111	Gains on Disposition of Investments	X	X	T		D	
9	E	7112	Gains on Disposition of Borrowings	X	X	T		D	
9	E	7180	Unrealized Gains	X	X	T		D	
9	E	7190	Other Gains	X	X	T		D	
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		D	
9	E	7211	Losses on Disposition of Investments	X	X	T		D	
9	E	7212	Losses on Disposition of Borrowings	X	X	T		D	
9	E	7280	Unrealized Losses	X	X	T		D	
9	E	7290	Other Losses	X	X	T		D	
9	E	7500	Distribution of Income - Dividend	X	X	T		D	
<b>Other Financing Sources (Non Exchange):</b>									
<b>10</b>			<b>Donations and Forfeitures of Property</b>						
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5650	Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
10	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
<b>11</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>						
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				

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		USSGL Account Attributes Other than FACTS I/1	Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
<b>12</b>			<b>Imputed Financing</b>						
12	E	5780	Imputed Financing Sources	X	X				
<b>13</b>			<b>Other (+/-)</b>						
13	E	5790	Other Financing Sources	X	X			E	
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			E	
13	E	5795	Seigniorage		X			E	
13	E	5900	Other Revenue	X	X	T	A	E	
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	E	
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	E	
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	E	
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		E	
13	E	7111	Gains on Disposition of Investments	X	X	T		E	
13	E	7112	Gains on Disposition of Borrowings	X	X	T		E	
13	E	7180	Unrealized Gains	X	X	T		E	
13	E	7190	Other Gains	X	X	T		E	
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		E	
13	E	7211	Losses on Disposition of Investments	X	X	T		E	
13	E	7212	Losses on Disposition of Borrowings	X	X	T		E	
13	E	7280	Unrealized Losses	X	X	T		E	
13	E	7290	Other Losses	X	X	T		E	
13	E	7500	Distribution of Income - Dividend	X	X	T		E	
<b>14</b>			<b>Total Financing Sources</b>						
			This line is calculated. Equals sum of lines 4 through 13.	X	X				
<b>15</b>			<b>Net Cost of Operations (+/-)</b>						
			Net Cost of Operations (+/-)	X	X				
<b>16</b>			<b>Net Change</b>						
			This line is calculated. Equals sum of lines 14 minus 15.	X	X				
<b>17</b>			<b>Cumulative Results of Operations</b>						
			This line is calculated. Equals sum of lines 3 and 16.	X	X				
<b>Unexpended Appropriations:</b>									
<b>18</b>			<b>Beginning Balances</b>						

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		USSGL Account Attributes Other than FACTS I/1	Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
18	B	3100	Unexpended Appropriations - Cumulative	X	X				
<b>19</b>	<b>Adjustments (+/-)</b>								
<b>19a</b>	<b>Changes in Accounting Principles (+/-)</b>								
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
<b>19b</b>	<b>Corrections of Errors (+/-)</b>								
19b	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
<b>20</b>	<b>Beginning Balances, as Adjusted</b>								
	This line is calculated. Equals sum of lines 18 through 19b.			X	X				
<b>Budgetary Financing Sources:</b>									
<b>21</b>	<b>Appropriations Received</b>								
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X				6
<b>22</b>	<b>Appropriations Transferred-In/Out (+/-)</b>								
22	E	3102	Unexpended Appropriations - Transfers-In	X	X				2
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X				2
<b>23</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>								
23	E	3106	Unexpended Appropriations - Adjustments	X	X				2
<b>24</b>	<b>Appropriations Used</b>								
24	E	3107	Unexpended Appropriations - Used	X	X				
<b>25</b>	<b>Total Budgetary Financing Sources</b>								
	This line is calculated. Equals sum of lines 21 through 24.			X	X				
<b>26</b>	<b>Total Unexpended Appropriations</b>								
	This line is calculated. Equals sum of lines 20 and 25.			X	X				
<b>27</b>	<b>Net Position</b>								
	This line is calculated. Equals sum of lines 17 and 26.			X	X				5

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

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

**SUPPLEMENT**

**SECTION V**

**FOOTNOTES AND ADDITIONAL INFORMATION:**

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

2/ Debit-Decreases/Credit-Increases.

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

4/ Reported by recipient/noncustodial entity only.

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

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

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SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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			
<b>BUDGETARY RESOURCES</b>																
1		<b>Unobligated balance; start of year</b>														2
1		<b>Brought forward, October 1 (+ or -)</b>														
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	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund			B								+	-	U	
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/E	
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 Outlaid Not Yet Disbursed			B								+	-	U	
2		<b>Recoveries of prior year unpaid obligations:</b>														
2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									+	-	U	1
2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									+	-	U/E	
2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									+	-	U/E	

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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			
3		Budget authority:														
3A		Appropriation:														
3A	4111	Debt Liquidation Appropriations		E									+	-	U	
3A	4112	Liquidation of Deficiency - Appropriations		E									+	-	U	
3A	4114	Appropriated Trust or Special Fund Receipts		E									+	-	U	
3A	4115	Loan Subsidy Appropriation		E									+	-	U	
3A	4117	Loan Administrative Expense Appropriation		E									+	-	U	
3A	4118	Reestimated Loan Subsidy Appropriation		E									+	-	U	
3A	4119	Other Appropriations Realized		E									+	-	U/E	5
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	P								+	-	U/E	3
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	P								-	+	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 - Transfers-In		E									+	-	U	
3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E									+	-	U	
3A	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities		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/E	5
3A	4394	Receipts Unavailable for Obligation Upon Collection		E									+	-	U	3
3A	4394	Receipts Unavailable for Obligation Upon Collection		B									-	+	U	3

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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					
<b>3B</b>		<b>Borrowing authority</b>																
3B	4042	Estimated Indefinite Borrowing Authority		E											+	-	U	1
3B	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E	B										+	-	U	
3B	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	B										-	+	U	
3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B										+	-	U	
3B	4141	Current-Year Borrowing Authority Realized		E											+	-	U	
<b>3C</b>		<b>Contract authority</b>																
3C	4032	Estimated Indefinite Contract Authority		E											+	-	U	1
3C	4131	Current-Year Contract Authority Realized		E											+	-	U	
<b>3D</b>		<b>Spending authority from offsetting collections (gross):</b>																
<b>3D1</b>		<b>Earned</b>																
<b>3D1a</b>		<b>Collected</b>																
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	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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			
<b>3D1b</b>		<b>Change in receivables from Federal sources</b>														
3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	+	-	U/E	3
3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	-	+	U/E	3
3D1b	4283	Interest Receivable From Treasury		E									+	-	U/E	3
3D1b	4283	Interest Receivable From Treasury		B									-	+	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		E									+	-	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		B									-	+	U/E	3
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
<b>3D2</b>		<b>Change in unfilled customer orders (+ or -):</b>														
<b>3D2a</b>		<b>Advance received</b>														
3D2a	4222	Unfilled Customer Orders With Advance		E									+	-	U/E	3
3D2a	4222	Unfilled Customer Orders With Advance		B									-	+	U/E	3
3D2a	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E									-	+	U/E	
<b>3D2b</b>		<b>Without advance from Federal sources</b>														
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
<b>3D3</b>		<b>Anticipated for rest of year</b>														
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
<b>3D4</b>		<b>Previously unavailable</b>														
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

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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				
3D5		<b>Expenditure transfers from trust funds:</b>															
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		<b>Subtotal</b>															
3E		Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)															
4		<b>Nonexpenditure transfers, net:</b>															
N/A		<b>Actual transfers, budget authority (+ or -)</b>															
4	4137	Transfers of Contract Authority		E										+	-	U/E	3
4	4137	Transfers of Contract Authority		B										-	+	U/E	3
4	4160	Anticipated Transfers - Current-Year Authority		E										+	-	U	1
4	4165	Allocations of Authority - Anticipated From Invested Balances		E										+	-	U	1
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E										+	-	U/E	3
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										-	+	U/E	3
4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E										+	-	U/E	
4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E										+	-	U	
4	4170	Transfers - Current-Year Authority		E										+	-	U	
4	4171	Nonallocation Transfers of Invested Balances - Receivable		E										+	-	U/E	3
4	4171	Nonallocation Transfers of Invested Balances - Receivable		B										-	+	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		E										+	-	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		B										-	+	U/E	3
4	4173	Nonallocation Transfers of Invested Balances - Transferred		E										+	-	U/E	
4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E										+	-	U	
4	4176	Allocation Transfers of Prior-Year Balances		E										+	-	U/E	
4	4180	Anticipated Transfers - Prior-Year Balances		E										+	-	U	1
4	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purposes		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	4193	Balance Transfers - Unobligate Balances - Legislative Change of Purpose		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	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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				
5		<b>Temporarily not available pursuant to Public Law (-)</b>															
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
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B											-	+	U
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E											+	-	U
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B											-	+	U
5	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation		E											+	-	U
6		<b>Permanently not available:</b>															
6	4034	Anticipated Adjustments to Contract Authority		E											+	-	U
6	4044	Anticipated Adjustments to Borrowing Authority		E											+	-	U
6	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E											+	-	U
6	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances		E											+	-	U
6	4129	Amounts Appropriated From Specific Invested TAFS		E	B										+	-	U
6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E											+	-	U/E
6	4132	Substitution of Contract Authority		E											+	-	U
6	4133	Decreases to Indefinite Contract Authority		E											+	-	U
6	4134	Contract Authority Withdrawn		E											+	-	U
6	4135	Contract Authority Liquidated		E	S										+	-	U
6	4135	Contract Authority Liquidated		E	P										+	-	U
6	4136	Contract Authority To Be Liquidated by Trust Funds		E											+	-	U
6	4136	Contract Authority To Be Liquidated by Trust Funds		B											-	+	U
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	B/P										+	-	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	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		B											-	+	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

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SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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					
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	4390	Reappropriations - Transfers-Out		E											+	-	U/E	
6	4391	Adjustments to Indefinite No-Year Authority	C	E											+	-	U	
6	4392	Permanent Reduction - New Budget Authority		E	D/P/R										+	-	U	
6	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S										+	-	U/E	
7	<b>Total budgetary resources</b>																	
<b>STATUS OF BUDGETARY RESOURCES</b>																		
8	<b>Obligations incurred:</b>																	
8A	<b>Direct:</b>																	
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		E				D					-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		E				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		E				D					-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		E				D					+	-	U/E	3
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		E				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		E				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		E				D					-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		E				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	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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				
8A	4902	Delivered Orders - Obligations, Paid		E		E					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		E					D			-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		E					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		E					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		E					D			-	+	U/E	
8B	Reimbursable:																
	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		E					R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		E					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		E					R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		E					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		E					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		E					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		E					R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		E					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		E					R			-	+	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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				
8B	4908	Authority Outlayed Not Yet Disbursed		E		E					R			-	+	U	3
8B	4908	Authority Outlayed Not Yet Disbursed		B		E					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		E					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		E					R			-	+	U/E	
8C	<b>Subtotal (+8A+8B)</b>																
9	<b>Unobligated balance:</b>																
9A	<b>Apportioned:</b>																
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	<b>Exempt from apportionment:</b>																
9B	4620	Unobligated Funds Exempt From Apportionment		E										-	+	U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E										-	+	U	1
9B	4720	Commitments - Programs Exempt From Apportionment		E										-	+	U	
9C	<b>Subtotal (+9A + 9B)</b>																
10	<b>Unobligated balance not available:</b>																
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	<b>Total status of budgetary resources</b>																

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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		
<b>CHANGE IN OBLIGATED BALANCES</b>															
12		<b>Obligated balance, net; start of year:</b>													
12A		<b>Unpaid obligations, start of year:</b>													
12A	4801	Undelivered Orders - Obligations, Unpaid		B								-	+	U/E	
12A	4901	Delivered Orders - Obligations, Unpaid		B								-	+	U/E	
12B		<b>Uncollected customer payments from Federal sources, start of year:</b>													
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		<b>Total, unpaid obligated balance, brought forward, net (+12A-12B)</b>													
13		<b>Obligations incurred (+)</b>													
13	4801	Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	3
13	4801	Undelivered Orders - Obligations, Unpaid		B								+	-	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								+	-	U/E	3
13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	
13	4901	Delivered Orders - Obligations, Unpaid		E								-	+	U/E	3
13	4901	Delivered Orders - Obligations, Unpaid		B								+	-	U/E	3
13	4902	Delivered Orders - Obligations, Paid		E								-	+	U/E	
13	4908	Authority Outlayed Not Yet Disbursed		E								-	+	U	3
13	4908	Authority Outlayed Not Yet Disbursed		B								+	-	U	3
13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								-	+	U/E	
13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								-	+	U/E	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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			
<b>14</b>		<b>Gross outlays (-)</b>														
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 Outlaid Not Yet Disbursed		E									+	-	U	3
14	4908	Authority Outlaid Not Yet Disbursed		B									-	+	U	3
14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									+	-	U/E	
<b>15</b>		<b>Obligated balance transfers, net:</b>														
<b>15A</b>		<b>A. Actual transfers, unpaid obligations (+ or -)</b>														
15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
<b>15B</b>		<b>B. Actual transfers, uncollected customer payments from Federal sources (+ or -)</b>														
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	
<b>15C</b>		<b>Total unpaid obligated balance transferred, net (+15A+15B)</b>														
<b>16</b>		<b>Recoveries of prior-year unpaid obligations, actual (-)</b>														
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	
<b>17</b>		<b>Change in uncollected customer payments from Federal sources</b>														
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

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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	4287	Other Federal Receivables		E										-	+	U/E	3
17	4287	Other Federal Receivables		B										+	-	U/E	3
<b>18</b>	<b>Obligated balance, net, end of period:</b>																
<b>18A</b>	<b>Unpaid obligations (+)</b>																
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	
<b>18B</b>	<b>Uncollected customer payments from Federal sources (-)</b>																
18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E										-	+	U/E	
18B	4221	Unfilled Customer Orders Without Advance		E								F/E		-	+	U/E	
18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										-	+	U/E	
18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E		-	+	U/E	
18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										-	+	U/E	
18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E		-	+	U/E	
18B	4234	Other Federal Receivables - Transferred		E										-	+	U/E	
18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E		-	+	U/E	
18B	4283	Interest Receivable From Treasury		E										-	+	U/E	
18B	4285	Receivable From the Liquidating Fund		E										-	+	U/E	
18B	4286	Receivable From the Financing Fund		E										-	+	U/E	
18B	4287	Other Federal Receivables		E										-	+	U/E	
<b>18C</b>	<b>Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.</b>																

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											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			
<b>NET OUTLAYS</b>																
<b>19</b>	<b>Net Outlays:</b>															
<b>19A</b>	<b>Gross outlays (+)</b>															
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	
<b>19B</b>	<b>Offsetting collections (-)</b>															
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	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		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	
19B	4275	Actual Collections From Liquidating Fund		E									-	+	U/E	
19B	4276	Actual Collections From Financing Fund		E									-	+	U/E	
19B	4277	Other Actual Collections - Federal		E									-	+	U/E	
19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									-	+	U	
19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
<b>19C</b>	<b>Less: Distributed offsetting receipts /</b>															4
	<b>Not supported by USSGL</b>															
<b>19D</b>	<b>Net outlays</b>															

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION:**ADDITIONAL INFORMATION

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

FOOTNOTES

- 1/ Anticipated amounts should be zero for the yearend preclosing trial balance.
  
- 2/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
  
- 3/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.
  
- 4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at [www.fms.treas.gov/mts/receipts-by-dept](http://www.fms.treas.gov/mts/receipts-by-dept).
  
- 5/ This is for accounts with Fund type "1" only.

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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1 Individual Income and FICA/SECA Taxes</b>					
1	E	5801	Tax Revenue Collected - Individual	S	
<b>2 Corporate Income Taxes</b>					
2	E	5802	Tax Revenue Collected - Corporate	S	
<b>3 Excise Taxes</b>					
3	E	5804	Tax Revenue Collected - Excise	S	
<b>4 Estate and Gift Taxes</b>					
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
<b>5 Federal Unemployment Taxes</b>					
5	E	5803	Tax Revenue Collected - Unemployment	S	
<b>6 Custom Duties</b>					
6	E	5806	Tax Revenue Collected - Customs	S	
<b>7 Miscellaneous</b>					
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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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
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	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
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	
<b>8</b>	<b>Total Cash Collections</b>				
8	This line is calculated. Equals sum of lines 1 through 9.				
<b>9</b>	<b>Accrual Adjustments</b>				
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	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
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	
9	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	S	
<b>10</b>	<b>Total Custodial Revenue</b>				
10	This line is calculated. Equals sum of lines 8 through 9.				
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
<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
<b>13</b>	<b>Refunds and Other Payments</b>				
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
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	This line is calculated. Equals total of lines 10-11-12-13.				
<i>"Optional Method"</i>					
14	This line is calculated. Equals total of lines 10-11+12-13.				
<b>15</b>	<b>Total Disposition of Collections</b>				
	This line is calculated. Equals total of lines 11+12+13+14.				
<i>"Optional Method"</i>					
	This line is calculated. Equals total of lines 11-12+13+14.				
<b>16</b>	<b>Net Custodial Activity</b>				
16	This line is calculated. Equals sum of lines 10 minus 15.				11

## SUPPLEMENT

## SECTION V

**Footnotes and Additional Information:**

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

**Footnotes:**

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

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

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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