

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

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

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

All crosswalks require preclosing USSGL account balances.

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

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II													
SF 133: Report on Budget Execution and Budgetary Resources																																	
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																	
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
BUDGETARY RESOURCES																																	
Unobligated balance:																																	
		1A	2140	1000			1000	Unobligated balance brought forward, October 1																									3
Y	Y	1A	2140	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B																X	U	U						
Y	Y	1A	2140	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B																X	U	U						
Y	Y	1A	2140	1000	+	-	4137	Transfers of Contract Authority	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4139	Contract Authority Carried Forward	B																		U	U/E					
Y	Y	1A	2140	1000	+	-	4149	Borrowing Authority Carried Forward	B																		U	U/E					
Y	Y	1A	2140	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4201	Total Actual Resources - Collected	B																		U	U/E					
Y	Y	1A	2140	1000	+	-	4221	Unfilled Customer Orders Without Advance	B												F/E				X	U	U/E						
Y	Y	1A	2140	1000	+	-	4222	Unfilled Customer Orders With Advance	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E				X	U	U/E						
Y	Y	1A	2140	1000	+	-	4283	Interest Receivable From Treasury	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4285	Receivable From the Liquidating Fund	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4286	Receivable From the Financing Fund	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4287	Other Federal Receivables	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B																X	U	U				1/2/7		
Y	Y	1A	2140	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B																X	U	U				2/7		
Y	Y	1A	2140	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B																X	U	U				2/7		
Y	Y	1A	2140	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B																X	U	U/E				1		
Y	Y	1A	2140	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B																X	U	U						
Y	Y	1A	2140	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B																X	U	U/E						
Y	Y	1A	2140	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X	U	U						
Nonexpenditure transfers:																																	
Unobligated balance transferred to other accounts (-)																																	
Y	Y	4C	2221	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C																X	U	U/E					
Y	Y	4C	2221	1010	+	-	4190	Transfers - Prior-Year Balances	E	C																	X	U	U				
Y	N	4C	N/A	1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C																X		E					
Y	N	4C	N/A	1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C																X		E					
Unobligated balance transferred from other accounts																																	
Y	Y	4C	2222	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D																X	U	U/E					
Y	Y	4C	2222	1011	+	-	4190	Transfers - Prior-Year Balances	E	D																X	U	U					
Y	N	4C	N/A	1011	+	-	4192	Balance Transfers - Unexpired to Expired	E	D																X		E					
Expired unobligated balance transferred to unexpired accounts																																	
Y	Y	4C	2230	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D																X	U	U					
Y	Y	4C	2230	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D																X	U	U					
Unexpired unobligated balance transferred to expired accounts (-)																																	
Y	Y	4C	2235	1013	+	-	4192	Balance Transfers - Unexpired to Expired	E	C																X	U	U					
Adjustments:																																	
Adjustment of unobligated balance brought forward, October 1 (+ or -)																																	
Y	Y	1B	2145	1020	+	-	4111	Debt Liquidation Appropriations	E						P/D										B	U	U/E				1/3/4		
Y	Y	1B	2145	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E																	B	U	U/E				1/3/4	
Y	Y	1B	2145	1020	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P/D											B	U	U/E				2/7	
Y	Y	1B	2145	1020	+	-	4115	Loan Subsidy Appropriation	E						P/D											B	U	U/E				1/3/4	
Y	Y	1B	2145	1020	+	-	4117	Loan Administrative Expense Appropriation	E						P/D											B	U	U/E				1/3/4	
Y	Y	1B	2145	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E																	B	U	U/E				1/3/4	
Y	Y	1B	2145	1020	+	-	4119	Other Appropriations Realized	E																	B	U	U/E					
Y	Y	1B	2145	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P/S											P	U	U/E					
Y	Y	1B	2145	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E																	B	U	U/E				1	
Y	Y	1B	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P				D							P	U	U/E				1	
Y	Y	1B	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P											P	U	U/E				7	
Y	Y	1B	2145	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S											B/P	U	U/E					
Y	Y	1B	2145	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E																	B/P	U	U/E				2	

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SF 133: Report on Budget Execution and Budgetary Resources																															
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																															
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1B	2145	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E																B/P	U	U/E			7	
Y	Y	1B	2145	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																B	U	U/E			1/3/4	
Y	Y	1B	2145	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E																B/P	U	U/E			7	
Y	Y	1B	2145	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E																B/P	U	U/E			7	
Y	Y	1B	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P			M						B	U	U/E			1	
Y	Y	1B	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P			D						B	U	U/E			1	
Y	Y	1B	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							P									B	U	U/E			7	
Y	Y	1B	2145	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E							B			M						B	U	U/E			2/7	
Y	Y	1B	2145	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E																B	U	U/E			1/2/7	
Y	Y	1B	2145	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4131	Current-Year Contract Authority Realized	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4132	Substitution of Contract Authority	E							S									P	U	U/E				
Y	Y	1B	2145	1020	+	-	4133	Decreases to Indefinite Contract Authority	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4134	Contract Authority Withdrawn	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4135	Contract Authority Liquidated	E							P/S									B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4137	Transfers of Contract Authority	E											M					B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4140	Substitution of Borrowing Authority	E							P/S									B	U	U/E				
Y	Y	1B	2145	1020	+	-	4141	Current-Year Borrowing Authority Realized	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4144	Borrowing Authority Withdrawn	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E							B			M						B	U	U/E			7	
Y	Y	1B	2145	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E							P/S									B	U	U/E				
Y	Y	1B	2145	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4150	Reappropriations	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P	U	U/E			1/3/4	
Y	Y	1B	2145	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4170	Transfers - Current-Year Authority	E							P/S									B	U	U/E				
Y	Y	1B	2145	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E							P/S									B	U	U/E				
Y	Y	1B	2145	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4190	Transfers - Prior-Year Balances	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4192	Balance Transfers - Unexpired to Expired	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E																P	U	U/E				
Y	Y	1B	2145	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4221	Unfilled Customer Orders Without Advance	E													F/E			B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4222	Unfilled Customer Orders With Advance	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E			B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4233	Reimbursements and Other Income Earned - Receivable -	E													F/E			B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4234	Other Federal Receivables - Transferred	E																B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E													F/E			B/P	U	U/E				
Y	Y	1B	2145	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E																B	U	U/E				
Y	Y	1B	2145	1020	+	-	4261	Actual Collections of Business-Type Fees	E																B	U	U/E				
Y	Y	1B	2145	1020	+																										

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Y	Y	1B	2145	1020	+	-	4286	Receivable From the Financing Fund	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4287	Other Federal Receivables	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M							B	U	U/E						
Y	Y	1B	2145	1020	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E																P	U	U						
Y	Y	1B	2145	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																P	U	U/E						
Y	Y	1B	2145	1020	+	-	4350	Canceled Authority	E																B/P	U	U	X	N				
Y	Y	1B	2145	1020	+	-	4350	Canceled Authority	E																B/P	U	E						
Y	Y	1B	2145	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																B/P	U	U		N				
Y	N	1B	N/A	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																B/P	U	E						
Y	Y	1B	2145	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																B/P	U	U/E				2/7		
Y	Y	1B	2145	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E																B/P	U	U/E				2/7		
Y	Y	1B	2145	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																P	U	U/E				2/7		
Y	Y	1B	2145	1020	+	-	4382	Temporary Reduction - New Budget Authority	E							P/D/S									P	U	U/E						
Y	Y	1B	2145	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P/S										P	U	U/E						
Y	Y	1B	2145	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S										P	U	U/E				1		
Y	Y	1B	2145	1020	+	-	4384	Temporary Reduction - Prior-Year Balances	E						D			D							P	U	U/E				1/3/4		
Y	Y	1B	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P										P	U	U/E				2/7		
Y	Y	1B	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D										P	U	U/E				7		
Y	Y	1B	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	U	U/E				1/3/4		
Y	Y	1B	2145	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D							P	U	U/E				1/2		
Y	Y	1B	2145	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						D			D							B	U	U/E						
Y	Y	1B	2145	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P										B	U	U/E						
Y	Y	1B	2145	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P										B	U	U/E						
Y	Y	1B	2145	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E																B	U	U/E				1/3/4		
Y	Y	1B	2145	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D							B	U	U/E						
Y	Y	1B	2145	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B/C/D/P/R										B	U	U/E						
Y	Y	1B	2145	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E																B/P	U	U/E				2/7		
Y	Y	1B	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	1B	2145	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D							B/P	U	U/E				7		
Y	Y	1B	2145	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P										B/P	U	U/E				1/2/7		
Y	Y	1B	2145	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P	U	U/E				1/3/4		
Y	Y	1B	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	1B	N/A	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P		E						
Y	Y	1B	2145	1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4902	Delivered Orders - Obligations, Paid	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E																B	U	U						
Y	Y	1B	2145	1020	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																B	U	U/E						
Y	Y	1B	2145	1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P	U	U/E						
Y	Y	1B	2145	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B	U	U/E						

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II												
SF 133: Report on Budget Execution and Budgetary Resources																																
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
Y	Y	3A1	4026	1102	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D						X	U	U/E			7			
Y	Y	3A1	4026	1102	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D						X	U	U			7			
Y	Y	3A1	4026	1102	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E									D						X	U	U/E			7		1	
Y	Y	3A1	4026	1102	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B									D						X	U	U/E			7		1	
Y	Y	3A1	4026	1102	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D						X	U	U/E			7		1	
Y	Y	3A1	4026	1102	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D						X	U	U/E			7		1	
Y	Y	3A1	4026	1102	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D							X	U	U/E			7		
Y	Y	3A1	4026	1102	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X	U	U/E			7		
Y	Y	3A1	4026	1102	+	-	4138	Appropriation To Liquidate Contract Authority	E									D						X	U	U			7			
Y	Y	3A1	4026	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D						X	U	U			7		1	
Y	Y	3A1	4026	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D						X	U	U			7		1	
Y	Y	3A1	4026	1102	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D						X	U	U			7		1	
Y	Y	3A1	4026	1102	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D						X	U	U			7		1	
		3A1	4028	1103				Appropriation available from subsequent year																								
Y	Y	3A1	4028	1103	+	-	4119	Other Appropriations Realized	E						P	F		D						X	U	U						
		3A1	4029	1104				Appropriation available in prior year (-)																								
Y	Y	3A1	4029	1104	+	-	4119	Other Appropriations Realized	E						P	P		D						X	U	U						
		3A1	5000	1105				Reappropriation																								
Y	Y	3A1	5000	1105	+	-	4150	Reappropriations	E									D						X	U	U						
		4A	4100	1120				Nonexpenditure transfers:																								
		4A	4100	1120				Appropriations transferred to other accounts (-)																								
Y	Y	4A	4100	1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####			X	U	U/E					1	
Y	Y	4A	4100	1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####			X	U	U/E					1	
Y	Y	4A	4100	1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####			X	U	U/E						
Y	Y	4A	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	4A	4100	1120	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####			X	U	U						
Y	Y	4A	4100	1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####			X	U	U/E					1	
Y	Y	4A	4100	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####			X	U	U/E					1	
Y	Y	4A	4100	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####			X	U	U/E						
Y	Y	4A	4100	1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####			X	U	U						
		4A	4200	1121				Appropriations transferred from other accounts																								
Y	Y	4A	4200	1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####			X	U	U/E					1	
Y	Y	4A	4200	1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####			X	U	U/E					1	
Y	Y	4A	4200	1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####			X	U	U/E						
Y	Y	4A	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	4A	4200	1121	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####			X	U	U						
Y	Y	4A	4200	1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X	U	U/E					1	
Y	Y	4A	4200	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X	U	U/E					1	
Y	Y	4A	4200	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X	U	U/E						
Y	Y	4A	4200	1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####			X	U	U						
		6B	4035	1130				Adjustments:																								
		6B	4035	1130	+	-	4392	Appropriations permanently reduced (-)																								
Y	Y	6B	4035	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			D						X	U	U						
		6B	4036	1131				Unobligated balance of appropriations permanently reduced (-)																								
Y	Y	6B	4036	1131	+	-	4383	Temporary Reduction - Prior-Year Balances	E									D						X	U	U					1	
Y	Y	6B	4036	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D						X	U	U/E						
		5	4037	1132				Appropriations temporarily reduced (-)																								
Y	Y	5	4037	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	U	U						
Y	Y	5	4037	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D						X	U	U						
		5	4038	1133				Unobligated balance of appropriations temporarily reduced (-)																								
Y	Y	5	4038	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	U	U						
Y	Y	5	4038	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D						X	U	U						
		5	4045	1134				Appropriations precluded from obligation (-)																								
Y	Y	5	N/A	1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D						X	U	U					2	
Y	Y	5	4045	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D						X	U	U			2/7		1	

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II																
SF 133: Report on Budget Execution and Schedule Resources																																				
Budget Program and Financing (P&F) Budgetary Prior Year Actual Column																																				
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info					
Y	Y	5	4045	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D						X	U	U			2/7	1						
		6C	4047	1135	+	-		Appropriations applied to repay debt (-)																												
Y	Y	6C	4047	1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D						X	U	U										
Y	Y	N/A	4048	1136	+	-		Appropriations applied to deficiency by law (-)																												
								This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																												
		6E	4049	1137	+	-		Appropriations applied to liquidate contract authority (-)																												
Y	Y	6E	4049	1137	+	-	4135	Contract Authority Liquidated	E						P			D						X	U	U					1					
Y	Y	6E	4049	1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D						X	U	U					1					
Y	Y	6E	4049	1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D						X	U	U					1					
		6D	4050	1138	+	-		Appropriations applied to liquidate contract authority withdrawn (-)																												
Y	Y	6D	4050	1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D						X	U	U										
		6D	4053	1139	+	-		Appropriations substituted for borrowing authority (-)																												
Y	Y	6D	4053	1139	+	-	4140	Substitution of Borrowing Authority	E						P			D						X	U	U										
		3A2	N/A	1150	+	-		Anticipated appropriation (+ or -)																												
Y	N	3A2	N/A	1150	+	-	4120	Appropriations Anticipated - Indefinite	E									D								U					2					
		4B	N/A	1151	+	-		Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																												
Y	N	4B	N/A	1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D								U					2					
Y	N	4B	N/A	1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									D								U					2					
		6F	N/A	1152	+	-		Anticipated capital transfers and redemptions of debt (appropriations) (-)																												
Y	N	6F	N/A	1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D								U					2					
Y	Y			1160	+	-		Appropriation (total)																												
								This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																												
		3A1	5500	1170	+	-		Advance appropriations:																												
		3A1	5500	1170	+	-	4111	Debt Liquidation Appropriations	E							D		D							X	U	U			1/3/4						
Y	Y	3A1	5500	1170	+	-	4115	Loan Subsidy Appropriation	E						D		D							X	U	U			1/3/4							
Y	Y	3A1	5500	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D		D							X	U	U			1/3/4							
Y	Y	3A1	5500	1170	+	-	4119	Other Appropriations Realized	E						D		D							X	U	U										
Y	Y	3A1	5500	1170	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D		D							X	U	U			1		1					
Y	Y	3A1	5500	1170	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D		D							X	U	U			1		1					
		3A1	5520	1171	+	-		Advance appropriation (special fund)																												
Y	Y	3A1	5520	1171	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D		D							X	U	U			2							
Y	Y	3A1	5520	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D		D							X	U	U			2		1					
Y	Y	3A1	5520	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D		D							X	U	U			2		1					
		3A1	5526	1172	+	-		Advance appropriation (trust fund)																												
Y	Y	3A1	5526	1172	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D		D							X	U	U			7							
Y	Y	3A1	5526	1172	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D		D							X	U	U			7		1					
Y	Y	3A1	5526	1172	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D		D							X	U	U			7		1					
								Adjustments:																												
Y	Y	6B	5535	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D		D							X	U	U										
		5	5537	1174	+	-		Advance appropriations temporarily reduced (-)																												
Y	Y	5	5537	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D		D							X	U	U										
Y	Y			1180	+	-		Advance appropriation (total)																												
								This line is calculated. Equals sum of lines 1170 through 1174.																												
		3A1	6000	1200	+	-		Mandatory:																												
Y	Y	3A1	6000	1200	+	-	4111	Debt Liquidation Appropriations	E						P		M							X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E								M							X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4115	Loan Subsidy Appropriation	E						P		M							X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4117	Loan Administrative Expense Appropriation	E						P		M							X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E								M							X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4119	Other Appropriations Realized	E						P		M							X	U	U										
Y	Y	3A1	6000	1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E									M						X	U	U			1		1					
Y	Y	3A1	6000	1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B									M						X	U	U			1		1					
Y	Y	3A1	6000	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E									M						X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E									M						X	U	U/E			1							
Y	Y	3A1	6000	1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P		M							X	U	U/E			1							
Y	Y	3A1	6000	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U	U			1/3/4							
Y	Y	3A1	6000	1200	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						P		M							X	U	U			1							
Y	Y	3A1	6000	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X	U	U			1/3/4							

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Budget Program and Financing (P&F) Schedule Prior Year Actual Column																															
Applicability to SF133	Old SF-133 P&F Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
							Appropriation (special fund)																								
Y	Y	3A1	6020	1201	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			M							X	U	U			2		
Y	Y	3A1	6020	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E					P			M							X	U	U			2		
Y	Y	3A1	6020	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X	U	U			2		
Y	Y	3A1	6020	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			M							X	U	U			2		1
Y	Y	3A1	6020	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B					P			M							X	U	U			2		1
Y	Y	3A1	6020	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								M							X	U	U			2		1
							Appropriation (trust fund)																								
Y	Y	3A1	6026	1202	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			M							X	U	U			7		
Y	Y	3A1	6026	1202	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P		M							X	U	U/E			7		
Y	Y	3A1	6026	1202	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E								M							X	U	U			7		
Y	Y	3A1	6026	1202	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E								M							X	U	U/E			7		
Y	Y	3A1	6026	1202	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B							M								X	U	U/E			7		
Y	Y	3A1	6026	1202	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E								M							X	U	U/E			7		
Y	Y	3A1	6026	1202	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B								M							X	U	U/E			7		
Y	Y	3A1	6026	1202	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			M							X	U	U/E			7		
Y	Y	3A1	6026	1202	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E					P			M							X	U	U/E			7		
Y	Y	3A1	6026	1202	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X	U	U			7		
Y	Y	3A1	6026	1202	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			M							X	U	U			7		1
Y	Y	3A1	6026	1202	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					P			M							X	U	U			7		1
Y	Y	3A1	6026	1202	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E								M							X	U	U			7		1
Y	Y	3A1	6026	1202	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								M							X	U	U			7		1
							Appropriation (previously unavailable)																								
Y	Y	3A1	6028	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E															X	U	U			2/7		2
							Reappropriation																								
Y	Y	3A1	6300	1204	+	-	4150	Reappropriations	E								M							X	U	U					
							Nonexpenditure transfers:																								
							Appropriations transferred to other accounts (-)																								
Y	Y	4A	6100	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C							M		##	####				X	U	U/E					1
Y	Y	4A	6100	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C							M		##	####				X	U	U/E					1
Y	Y	4A	6100	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C							M		##	####				X	U	U/E					1
Y	Y	4A	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	4A	6100	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P		M		##	####				X	U	U					
Y	Y	4A	6100	1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C							M		##	####				X	U	U/E					1
Y	Y	4A	6100	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C						M		##	####				X	U	U/E					1	
Y	Y	4A	6100	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C							M		##	####				X	U	U/E					
Y	Y	4A	6100	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P		M		##	####				X	U	U					
							Appropriations transferred from other accounts																								
Y	Y	4A	6200	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D							M		##	####				X	U	U/E					1
Y	Y	4A	6200	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D							M		##	####				X	U	U/E					1
Y	Y	4A	6200	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D							M		##	####				X	U	U/E					
Y	Y	4A	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	4A	6200	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P		M		##	####				X	U	U					
Y	Y	4A	6200	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D							M		##	####				X	U	U/E					1
Y	Y	4A	6200	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D						M		##	####				X	U	U/E					1	
Y	Y	4A	6200	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D							M		##	####				X	U	U/E					
Y	Y	4A	6200	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P		M		##	####				X	U	U					
							Adjustments:																								
							Appropriations permanently reduced (-)																								
Y	Y	6B	6035	1231	+	-	4392	Permanent Reduction - New Budget Authority	E					P/R			M							X	U	U					
Y	Y	N/A	6035	1231	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					P			M							X	U	U			1		1
Y	Y	N/A	6035	1231	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					P			M							X	U	U			1		1
							Unobligated balance of appropriations permanently reduced (-)																								
Y	Y	6B	6036	1232	+	-	4393	Permanent Reduction - Prior-Year Balances	E								M							X	U	U/E					
							Appropriations temporarily reduced (-)																								
Y	Y	5	6037	1233	+	-	4382	Temporary Reduction - New Budget Authority	E								M							X	U	U			</		

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USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II														
SF 133: Report on Budget Execution and Schedule Resources																																		
Budget Program and Financing (P&F) Budgetary Prior Year Actual Column																																		
Applicability to SF133	P&F	Old SF-133 Line No.	Old P&F Line No.	SF 133/ P&F Line No.	Debit Ind.	Credit 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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	Y	5	6037	1233	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E						P			M						X	U	U							
		5	6038	1234				Unobligated balance of appropriations temporarily reduced (-)																										
Y	Y	5	6038	1234	+	-	4383	Temporary Reduction - Prior-Year Balances		E						P			M						X	U	U							
		5	6038	1234	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E						P			M						X	U	U							
		5	6045	1235				Appropriations precluded from obligation (-)																										
Y	N	5	N/A	1235	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E						D/P/R			M						X	U	U					2		
Y	Y	5	6045	1235	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E						P			M						X	U	U		2/7		1			
Y	Y	5	6045	1235	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B						P			M						X	U	U		2/7		1			
		6C	6047	1236				Appropriations applied to repay debt (-)																										
Y	Y	N/A	6047	1236	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E						B			M						X	U	U		2/7					
Y	Y	6C	6047	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E						P			M						X	U	U							
Y	Y	6C	6047	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E						B			M						X	U	U		7					
Y	Y	N/A	6048	1237				Appropriations applied to deficiency by law (-)																										
								This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																										
		6E	6049	1238				Appropriations applied to liquidate contract authority (-)																										
Y	Y	6E	6049	1238	+	-	4135	Contract Authority Liquidated		E						P			M						X	U	U							
Y	Y	6E	6049	1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E									M						X	U	U					1		
Y	Y	6E	6049	1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds		B									M						X	U	U					1		
		6D	6053	1239				Appropriations substituted for borrowing authority (-)																										
Y	Y	6D	6053	1239	+	-	4140	Substitution of Borrowing Authority		E						P			M						X	U	U							
		3A2	N/A	1250				Anticipated appropriation (+ or -)																										
Y	N	3A2	N/A	1250	+	-	4120	Appropriations Anticipated - Indefinite		E									M														2	
		4B	N/A	1251				Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																										
Y	N	4B	N/A	1251	+	-	4160	Anticipated Transfers - Current-Year Authority		E						P			M														2	
Y	N	4B	N/A	1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances		E									M														2	
		6F	N/A	1252				Anticipated capital transfers and redemptions of debt (appropriations) (-)																										
Y	N	6F	N/A	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E						P			M														2	
Y	Y			1260				Appropriations (total)																										
								This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 though 1139 (P&F).																										
								Advance appropriations :																										
								Advance appropriation																										
Y	Y	3A1	6500	1270	+	-	4111	Debt Liquidation Appropriations		E						D			M						X	U	U					1/3/4		
Y	Y	3A1	6500	1270	+	-	4115	Loan Subsidy Appropriation		E						D			M						X	U	U					1/3/4		
Y	Y	3A1	6500	1270	+	-	4117	Loan Administrative Expense Appropriation		E						D			M						X	U	U					1/3/4		
Y	Y	3A1	6500	1270	+	-	4119	Other Appropriations Realized		E						D			M						X	U	U							
		3A1	6526	1271				Advance appropriation (trust fund)																										
Y	Y	3A1	6526	1271	+	-	4114	Appropriated Trust or Special Fund Receipts		E						D			M						X	U	U		7					
Y	Y	3A1	6526	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E						D			M						X	U	U		7					
Y	Y	3A1	6526	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B						D			M						X	U	U		7				1	
								Adjustments:																										
Y	Y	6B	6535	1272				Advance appropriations permanently reduced (-)																										
Y	Y	6B	6535	1272	+	-	4392	Permanent Reduction - New Budget Authority		E						D			M						X	U	U							
		5	6537	1273				Advance appropriations temporarily reduced (-)																										
Y	Y	5	6537	1273	+	-	4382	Temporary Reduction - New Budget Authority		E						D			M						X	U	U							
Y	Y			1280				Advance appropriation (total)																										
								This line is calculated. Equals sum of lines 1270 through 1273.																										
								Discretionary:																										
								Borrowing authority																										
Y	N	3B	4700	1300	+	-	4042	Estimated Indefinite Borrowing Authority		E									D															2
Y	Y	3B	4700	1300	+	-	4141	Current-Year Borrowing Authority Realized		E									D	P/T					X	U	U							
Y	Y	6D	4700	1300	+	-	4143	Decreases to Indefinite Borrowing Authority		E									D	P/T					X	U	U							
								Adjustments:																										
Y	Y	6B	4735	1320				Borrowing authority permanently reduced (-)																										
Y	Y	6B	4735	1320	+	-	4392	Permanent Reduction - New Budget Authority		E						B			D						X	U	U							
Y	N	6F	N/A	1330				Anticipated reductions to current fiscal year borrowing authority (-)																										
Y	N	6F	N/A	1330	+	-	4044	Anticipated Reductions to Borrowing Authority		E									D															2
Y	Y			1340				Borrowing authority (total)																										

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SF 133: Report on Budget Execution and Budgetary Resources																																					
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																					
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info					
This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																																					
Mandatory:																																					
1400 Borrowing authority																																					
Y	N	3B	6710	1400	+	-	4042	Estimated Indefinite Borrowing Authority		E									M	P/T																	
Y	Y	3B	6710	1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E				B											X	U	U			2/7							
Y	Y	3B	6710	1400	+	-	4141	Current-Year Borrowing Authority Realized		E															X	U	U										
Y	Y	6D	6710	1400	+	-	4143	Decreases to Indefinite Borrowing Authority		E															X	U	U										
Adjustments:																																					
1420 Borrowing authority permanently reduced (-)																																					
Y	Y	6B	6735	1420	+	-	4392	Permanent Reduction - New Budget Authority		E						B									X	U	U										
Anticipated borrowing authority:																																					
1430 Anticipated reductions to current fiscal year borrowing authority (-)																																					
Y	N	6F	N/A	1430	+	-	4044	Anticipated Reductions to Borrowing Authority		E																											
Y	Y			1440			Borrowing authority (total)																														
This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																																					
Contract authority:																																					
Discretionary:																																					
1500 Contract authority																																					
Y	N	3C	4900	1500	+	-	4032	Estimated Indefinite Contract Authority		E																											
Y	Y	3C	4900	1500	+	-	4131	Current-Year Contract Authority Realized		E																X	U	U									
Y	Y	6D	4900	1500	+	-	4133	Decreases to Indefinite Contract Authority		E																X	U	U									
Nonexpenditure transfers:																																					
1510 Contract authority transferred to other accounts (-)																																					
Y	Y	4A	N/A	1510	+	-	4137	Transfers of Contract Authority		E	C																										
Y	Y	4A	N/A	1510	-	+	4137	Transfers of Contract Authority		B	C																										
1511 Contract authority transferred from other accounts																																					
Y	Y	4A	N/A	1511	+	-	4137	Transfers of Contract Authority		E	D																										
Y	Y	4A	N/A	1511	-	+	4137	Transfers of Contract Authority		B	D																										
Adjustments:																																					
1520 Contract authority permanently reduced (-)																																					
Y	Y	6B	4935	1520	+	-	4392	Permanent Reduction - New Budget Authority		E						C									X	U	U										
1521 Unobligated balance of contract authority permanently reduced (-)																																					
Y	Y	6B	4936	1521	+	-	4393	Permanent Reduction - Prior-Year Balances		E						C									X	U	U										
1522 Contract authority precluded from obligation (limitation on obligations) (-)																																					
Y	N	5	4945	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E						C									X	U	U										
Y	Y	5	4945	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E						C									X	U	U										
Y	Y	5	4945	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B						C									X	U	U										
1530 Anticipated nonexpenditure transfers of contract authority (+ or -)																																					
Y	N	4B	N/A	1530	+	-	4160	Anticipated Transfers - Current-Year Authority		E						C																					
1531 Anticipated adjustments to current year contract authority (+ or -)																																					
Y	N	6F	N/A	1531	+	-	4034	Anticipated Adjustments to Contract Authority		E																											
Y	Y			1540			Contract authority (total)																														
This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																																					
Mandatory:																																					
1600 Contract authority																																					
Y	N	3C	6610	1600	+	-	4032	Estimated Indefinite Contract Authority		E																											
Y	Y	3C	6610	1600	+	-	4131	Current-Year Contract Authority Realized		E																X	U	U									
Y	Y	6D	6610	1600	+	-	4133	Decreases to Indefinite Contract Authority		E																X	U	U									
Nonexpenditure transfers:																																					
1610 Contract authority transferred to other accounts (-)																																					
Y	Y	4A	6661	1610	+	-	4137	Transfers of Contract Authority		E	C																										
Y	Y	4A	6661	1610	-	+	4137	Transfers of Contract Authority		B	C																										
1611 Contract authority transferred from other accounts																																					
Y	Y	4A	6662	1611	+	-	4137	Transfers of Contract Authority		E	D																										
Y	Y	4A	6662	1611	-	+	4137	Transfers of Contract Authority		B	D																										
Adjustments:																																					
1620 Contract authority permanently reduced (-)																																					
Y	Y	6B	6635	1620	+	-	4392	Permanent Reduction - New Budget Authority		E						C									X	U	U										
1621 Unobligated balance of contract authority permanently reduced (-)																																					
Y	Y	6B	6636	1621	+	-	4393	Permanent Reduction - Prior-Year Balances		E						C									X	U	U										
1622 Contract authority precluded from obligation (limitation on obligations) (-)																																					

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USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II													
SF 133: Report on Budget Execution and Budgetary Resources																																	
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																	
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Availability Type	Expiration Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	N	5	N/A	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M							X	U	U					2	
Y	Y	5	N/A	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			M							X	U	U					1	
Y	Y	5	N/A	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M							X	U	U					1	
		4B	N/A	1630				Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																									
Y	N	4B	N/A	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M														2	
		6F	N/A	1631				Anticipated adjustments to current year contract authority (+ or -)																									
Y	N	6F	N/A	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M														2	
Y	Y			1640				Contract authority (total)																									
								This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																									
								Spending authority from offsetting collections:																									
								Discretionary:																									
		3D1a																															
		3D2a	5800	1700	Collected																												
Y	Y	3D5a	5800	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4222	Unfilled Customer Orders With Advance	E									D							X	U	U/E						1
Y	Y	3D2a	5800	1700	-	+	4222	Unfilled Customer Orders With Advance	B									D							X	U	U/E						1
Y	Y	3D5a	5800	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D							X	U	U/E						
Y	Y	3D2a	5800	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E									D							X	U	U/E						
Y	Y	3D5a	5800	1700	+	-	4261	Actual Collections of Business-Type Fees	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4262	Actual Collections of Loan Principal	E									D							X	U	U/E						
Y	Y	3D2a	5800	1700	+	-	4263	Actual Collections of Loan Interest	E									D							X	U	U/E						
Y	Y	3D5a	5800	1700	+	-	4264	Actual Collections of Rent	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D							X	U	U/E						
Y	Y	3D2a	5800	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X	U	U/E						
Y	Y	3D5a	5800	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4271	Actual Program Fund Subsidy Collected	E									D							X	U	U/E						
Y	Y	3D2a	5800	1700	+	-	4273	Interest Collected From Treasury	E									D							X	U	U/E						
Y	Y	3D5a	5800	1700	+	-	4275	Actual Collections From Liquidating Fund	E									D							X	U	U/E						
Y	Y	3D1a	5800	1700	+	-	4276	Actual Collections From Financing Fund	E									D							X	U	U/E						
Y	Y	3D2a	5800	1700	+	-	4277	Other Actual Collections - Federal	E									D							X	U	U/E						
Y	Y	3D5a	5800	1700	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									D							X	U	U						
Y	Y	3D1a	5800	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X	U	U/E						

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II													
SF 133: Report on Budget Execution and Budgetary Resources																																	
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																	
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	3D1a 3D2a 3D5a	5800	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									D						X	U	U/E						
		3D1b 3D2b 3D5b	5810	1701			Change in uncollected customer payments from Federal sources (+or -)																										
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4221	Unfilled Customer Orders Without Advance		E													F/E		X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4221	Unfilled Customer Orders Without Advance		B													F/E		X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										D					X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										D					X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable		E													F/E		X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable		B													F/E		X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4283	Interest Receivable From Treasury		E															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4283	Interest Receivable From Treasury		B															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4285	Receivable From the Liquidating Fund		E															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4285	Receivable From the Liquidating Fund		B															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4286	Receivable From the Financing Fund		E															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4286	Receivable From the Financing Fund		B															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	+	-	4287	Other Federal Receivables		E															X	U	U/E					1	
Y	Y	3D1b 3D2b 3D5b	5810	1701	-	+	4287	Other Federal Receivables		B															X	U	U/E					1	
		3D4	5826	1702			Offsetting collections (previously unavailable)																										
Y	Y	3D4	5826	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E						S									X	U	U						
Y	Y	3D4	5826	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E						S									X	U	U						
Y	Y	3D4	5826	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E															X	U	U						
Y	Y	3D4	5826	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E						S									X	U	U					1	
Y	Y	3D4	5826	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B						S									X	U	U					1	
		Nonexpenditure transfers:																															
		Spending authority from offsetting collections transferred to other accounts (-)																															
Y	Y	4A	5861	1710	+	-	4170	Transfers - Current-Year Authority		E	C					S								D		##	####			X	U	U	
Y	Y	4A	5861	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	C					S								D		##	####			X	U	U	
Y	Y	4A	5862	1711	+	-	4170	Transfers - Current-Year Authority		E	D					S								D		##	####			X	U	U	
Y	Y	4A	5862	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	D					S								D		##	####			X	U	U	
		Adjustments:																															
		Capital transfer of spending authority from offsetting collections to general fund (-)																															
Y	Y	6C	5827	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority		E															D				X	U	U		
Y	Y	N/A	5833	1721			Spending authority from offsetting collections applied to deficiency by law (-)																										
		This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																															
		Spending authority from offsetting collections permanently reduced (-)																															
Y	Y	6B	5835	1722	+	-	4392	Permanent Reduction - New Budget Authority		E						S									D			X	U	U			

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SF 133: Report on Budget Execution and Budgetary Resources																																												
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																												
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info													
		5	5837	1723				Spending authority from offsetting collections temporarily reduced (-)																																				
Y	Y	5	5837	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	U	U																		
		5	5838	1724				Unobligated balance of spending authority from offsetting collections temporarily reduced (-)																																				
Y	Y	5	5838	1724	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D						X	U	U																		
		5	5845	1725				Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																																				
Y	N	5	N/A	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			D						X	U	U																		
Y	Y	5	5845	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D						X	U	U																		
Y	Y	5	5845	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D						X	U	U																		
		6C	5847	1726				Spending authority from offsetting collections applied to repay debt (-)																																				
Y	Y	6C	5847	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D						X	U	U																		
		6D	5849	1727				Spending authority from offsetting collections applied to liquidate contract authority (-)																																				
Y	Y	6D	5849	1727	+	-	4135	Contract Authority Liquidated	E						S			D						X	U	U																		
		6D	5853	1728				Spending authority from offsetting collections substituted for borrowing authority (-)																																				
Y	Y	6D	5853	1728	-	+	4140	Substitution of Borrowing Authority	E						S			D						X	U	U																		
		3D3	N/A	1740				Anticipated collections, reimbursements, and other income																																				
Y	N	3D3	N/A	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								D								U																		
Y	N	3D3	N/A	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D								D								U																		
Y	N	3D3	N/A	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D								D								U																		
Y	N	3D3	N/A	1740	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									D								U																		
		4B	N/A	1741				Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																																				
Y	N	4B	N/A	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			D								U																		
		6F	N/A	1742				Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																																				
Y	N	6F	N/A	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D								U																		
Y	Y			1750				Spending authority from offsetting collections (total)																																				
								This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																																				
								Mandatory:																																				
		3D1a	6900	1800	Collected																																							
Y	Y	3D1a	6900	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	-	+	4222	Unfilled Customer Orders With Advance	B									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4262	Actual Collections of Loan Principal	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4263	Actual Collections of Loan Interest	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4264	Actual Collections of Rent	E									M							X	U	U/E																	
Y	Y	3D1a	6900	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M							X	U	U/E																	

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SF 133: Report on Budget Execution and Budgetary Resources																															
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																															
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4273	Interest Collected From Treasury	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4276	Actual Collections From Financing Fund	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4277	Other Actual Collections - Federal	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						X	U	U					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	U	U/E					
Y	Y	3D1a 3D2a 3D5a	6900	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X	U	U/E					
		3D1b 3D2b 3D5b	6910	1801				Change in uncollected customer payments from Federal sources (+or -)																							
Y	Y	3D1b	6910	1801	+	-	4221	Unfilled Customer Orders Without Advance	E									M			F/E		X	U	U/E						1
Y	Y	3D1b	6910	1801	-	+	4221	Unfilled Customer Orders Without Advance	B									M			F/E		X	U	U/E						1
Y	Y	3D1b	6910	1801	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	U	U/E					
Y	Y	3D1b	6910	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M				F/E		X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									M			F/E		X	U	U/E						
Y	Y	3D1b	6910	1801	+	-	4283	Interest Receivable From Treasury	E									M						X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4283	Interest Receivable From Treasury	B									M						X	U	U/E					
Y	Y	3D1b	6910	1801	+	-	4285	Receivable From the Liquidating Fund	E									M						X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4285	Receivable From the Liquidating Fund	B									M						X	U	U/E					
Y	Y	3D1b	6910	1801	+	-	4286	Receivable From the Financing Fund	E									M						X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4286	Receivable From the Financing Fund	B									M						X	U	U/E					
Y	Y	3D1b	6910	1801	+	-	4287	Other Federal Receivables	E									M						X	U	U/E					
Y	Y	3D1b	6910	1801	-	+	4287	Other Federal Receivables	B									M						X	U	U/E					
		3D4	6926	1802				Offsetting collections (previously unavailable)																							
Y	Y	3D4	6926	1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						S			M						X	U	U					
Y	Y	3D4	6926	1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			M						X	U	U					
Y	Y	3D4	6926	1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M						X	U	U					
Y	Y	3D4	6926	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M						X	U	U					4
Y	Y	3D4	6926	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M						X	U	U					4
								Nonexpenditure transfers:																							
		4A	6961	1810				Spending authority from offsetting collections transferred to other accounts (-)																							
Y	Y	4A	6961	1810	+	-	4170	Transfers - Current-Year Authority	E	C					S			M						##	####	X	U	U			
Y	Y	4A	6961	1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			M						##	####	X	U	U			
		4A	6962	1811				Spending authority from offsetting collections transferred from other accounts																							
Y	Y	4A	6962	1811	+	-	4170	Transfers - Current-Year Authority	E	D					S			M						##	####	X	U	U			
Y	Y	4A	6962	1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			M						##	####	X	U	U			
								Adjustments:																							
		6C	6927	1820				Capital transfer of spending authority from offsetting collections to general fund (-)																							
Y	Y	6C	6927	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	E									M						X	U	U					
Y	Y	N/A	6933	1821				Spending authority from offsetting collections applied to deficiency by law (-) This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																							
		5	6937	1822				Spending authority from offsetting collections temporarily reduced (-)																							
Y	Y	5	6397	1822	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X	U	U					

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Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info					
		5	6938	1823				Unobligated balance of spending authority from offsetting collections temporarily reduced (-)																												
Y	Y	5	6938	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S										X	U	U									
		5	6945	1824				Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																												
Y	N	5	N/A	1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S				M						X	U	U						2			
Y	Y	5	6945	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E										M						X	U	U						1			
Y	Y	5	6945	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B										M						X	U	U						1			
		6C	6947	1825				Spending authority from offsetting collections applied to repay debt (-)																												
Y	Y	6C	6947	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S										X	U	U									
		6D	6949	1826				Spending authority from offsetting collections applied to liquidate contract authority (-)																												
Y	Y	6D	6949	1826	+	-	4132	Substitution of Contract Authority	E						S										X	U	U									
Y	Y	6D	6949	1826	+	-	4135	Contract Authority Liquidated	E						S				M						X	U	U									
		6D	6953	1827				Spending authority from offsetting collections substituted for borrowing authority (-)																												
Y	Y	6D	6953	1827	-	+	4140	Substitution of Borrowing Authority	E						S				M						X	U	U									
		3D3 3D5c	N/A	1840				Anticipated collections, reimbursements, and other income																												
Y	N	3D3 3D5c	N/A	1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D									M															4		
Y	N	3D3 3D5c	N/A	1840	+	-	4070	Anticipated Collections From Federal Sources	E	D									M															4		
Y	N	3D3 3D5c	N/A	1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D									M															4		
Y	N	3D3 3D5c	N/A	1840	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E										M															4		
		4B	N/A	1841				Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																												
Y	N	4B	N/A	1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S																			2		
		6F	N/A	1842				Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																												
Y	N	6F	N/A	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S				M															2		
Y	Y			1850				Spending authority from offsetting collections (total)																												
								This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																												
Y	Y			1900				Budget authority total (discretionary and mandatory)																												
								This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133)]. Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																												
Y	Y	N/A	N/A	1901				Adjustment for budgetary resources applied to liquidate deficiencies (-)																												
								This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																												
Y	N	7	N/A	1910				Total budgetary resources																												
								This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].																												
N	Y	N/A	2390	1930				Total budgetary resources available																												
								This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																												
N	Y	N/A	NEW	MEMORANDUM (NON-ADD) ENTRIES:																																
				ALL ACCOUNTS:																																
		N/A	NEW	1940				Unobligated balance expiring (-)																												
N	Y	N/A	2398	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																	U										
N	Y	N/A	2398	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																	U										
N	Y	N/A	2398	1940	+	-	4450	Unapportioned Authority	E																	U										
N	Y	N/A	2398	1940	+	-	4510	Apportionments	E																	U										
N	Y	N/A	2398	1940	+	-	4610	Allotments - Realized Resources	E																	U										
N	Y	N/A	2398	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																	U										
N	Y	N/A	2398	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																	U										
N	Y	N/A	2398	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																	U										
N	Y	N/A	2398	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																	U										
		N/A	NEW	1941				Unexpired unobligated balance carried forward, end of year																												
N	Y	N/A	2440	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U										
N	Y	N/A	2440	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U										
N	Y	N/A	2440	1941	-	+	4450	Unapportioned Authority	E																	U										
N	Y	N/A	2440	1941	-	+	4510	Apportionments	E																	U										
N	Y	N/A	2440	1941	-	+	4610	Allotments - Realized Resources	E																	U										
N	Y	N/A	2440	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U										
N	Y	N/A	2440	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U										
N	Y	N/A	2440	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																	U										
N	Y	N/A	2440	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																	U										
		N/A		SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:																																

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USSGL Crosswalks for Fiscal 2010 Reporting:					USSGL Account Attributes Supplied by the Agency														TAFS Attributes Supplied by FACTS II													
SF 133: Report on Budget Execution and Budgetary Resources																																
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
		N/A	NEW	1950				Special and trust fund receipts returned to schedule N (*)																								
N	Y	N/A	2441	1950	-	+	4350	Canceled Authority	E															X	E			N	2/7			
N	Y	N/A	2441	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X	E			N	2/7			
N	Y	N/A	2441	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X	E			N	2/7			
N	Y	N/A	2441	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X	E			N	2/7			
N	Y	N/A	2441	1950	-	+	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															X	U			N	2/7			
		N/A	NEW	1951				Expired unobligated balance carried forward, start of year (special and trust funds)																								
N	Y	N/A	2451	1951	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4137	Transfers of Contract Authority	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4139	Contract Authority Carried Forward	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4149	Borrowing Authority Carried Forward	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4201	Total Actual Resources - Collected	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	E					2/7		
N	Y	N/A	2451	1951	+	-	4222	Unfilled Customer Orders With Advance	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	E					2/7		
N	Y	N/A	2451	1951	+	-	4283	Interest Receivable From Treasury	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4285	Receivable From the Liquidating Fund	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4286	Receivable From the Financing Fund	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4287	Other Federal Receivables	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	E					2/7		
N	Y	N/A	2451	1951	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	E					2/7		
		N/A	NEW	1952				Expired unobligated balance carried forward, end of year (special and trust funds)																								
N	Y	N/A	2452	1952	-	+	4650	Allotments - Expired Authority	E																E					2/7		
STATUS OF BUDGETARY RESOURCES																																
Obligations incurred:																																
Direct:																																
Category A (by quarter)																																
Y	N	8A1	N/A	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	A	###											X	U	U/E						
Y	N	8A1	N/A	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A	###											X	U	U/E						
Y	N	8A1	N/A	2001	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	A	###											X	U	U/E					1	
Y	N	8A1	N/A	2001	-	+	4902	Delivered Orders - Obligations, Paid	E		D	A	###											X	U	U/E						
Y	N	8A1	N/A	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A	###											X	U	U					1	
Y	N	8A1	N/A	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A	###											X	U	U					1	
Y	N	8A1	N/A	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A	###											X	U	U/E						
Y	N	8A1	N/A	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A	###											X	U	U/E						
		8A2	N/A	2002				Category B (by project)																								
Y	N	8A2	N/A	2002	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U	U/E					4	
Y	N	8A2	N/A	2002	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###										X	U	U/E					4	
Y	N	8A2	N/A	2002	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	B	###	###										X	U	U/E					1.4	
Y	N	8A2	N/A	2002	-	+	4902	Delivered Orders - Obligations, Paid	E		D	B	###	###										X	U	U/E					4	
Y	N	8A2	N/A	2002	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U	U/E					4	
Y	N	8A2	N/A	2002	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D																					

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USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II														
SF 133: Report on Budget Execution and Budgetary Resources																																		
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																		
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	N	8A3	N/A	2003	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		D	C												X	U	U/E							
Y	N	8A3	N/A	2003	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		D	C												X	U	U/E							
Y	N	8A3	N/A	2003	-	+	4901	Delivered Orders - Obligations, Unpaid		E		D	C												X	U	U/E						1	
Y	N	8A3	N/A	2003	+	-	4901	Delivered Orders - Obligations, Unpaid		B		D	C												X	U	U/E						1	
Y	N	8A3	N/A	2003	-	+	4902	Delivered Orders - Obligations, Paid		E		D	C												X	U	U/E							
Y	N	8A3	N/A	2003	-	+	4908	Authority Outlayed Not Yet Disbursed		E		D	C												X	U	U						1	
Y	N	8A3	N/A	2003	+	-	4908	Authority Outlayed Not Yet Disbursed		B		D	C												X	U	U						1	
Y	N	8A3	N/A	2003	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		D	C												X	U	U/E							
Y	N	8A3	N/A	2003	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		D	C												X	U	U/E							
Y	N	N/A	N/A	2004			Direct obligations (total)																											
										This line is calculated. Equals sum of lines 2001 through 2003.																								
										Reimbursable:																								
										Category A (by quarter)																								
Y	N	8B1	N/A	2101	-	+	4801	Undelivered Orders - Obligations, Unpaid		E		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	+	-	4801	Undelivered Orders - Obligations, Unpaid		B		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		R	A	###	###										X	U	U/E							
Y	N	8B1	N/A	2101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		R	A	###	###										X	U	U/E							
Y	N	8B1	N/A	2101	+	-	4901	Delivered Orders - Obligations, Unpaid		E		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	+	-	4901	Delivered Orders - Obligations, Unpaid		B		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	-	+	4902	Delivered Orders - Obligations, Paid		E		R	A	###	###										X	U	U/E						1	
Y	N	8B1	N/A	2101	+	-	4908	Authority Outlayed Not Yet Disbursed		E		R	A	###	###										X	U	U						1	
Y	N	8B1	N/A	2101	+	-	4908	Authority Outlayed Not Yet Disbursed		B		R	A	###	###										X	U	U						1	
Y	N	8B1	N/A	2101	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	A	###	###										X	U	U/E							
Y	N	8B1	N/A	2101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	A	###	###										X	U	U/E							
										Category B (by project)																								
Y	N	8B2	N/A	2102	-	+	4801	Undelivered Orders - Obligations, Unpaid		E		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	+	-	4801	Undelivered Orders - Obligations, Unpaid		B		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		R	B	###	###										X	U	U/E						4	
Y	N	8B2	N/A	2102	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		R	B	###	###										X	U	U/E						4	
Y	N	8B2	N/A	2102	-	+	4901	Delivered Orders - Obligations, Unpaid		E		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	+	-	4901	Delivered Orders - Obligations, Unpaid		B		R	B	###	###										X	U	U/E						1.4	
Y	N	8B2	N/A	2102	-	+	4902	Delivered Orders - Obligations, Paid		E		R	B	###	###										X	U	U/E						4	
Y	N	8B2	N/A	2102	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	B	###	###										X	U	U/E						4	
Y	N	8B2	N/A	2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	B	###	###										X	U	U/E						4	
										Exempt from apportionment																								
Y	N	8B3	N/A	2103	-	+	4801	Undelivered Orders - Obligations, Unpaid		E		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	+	-	4801	Undelivered Orders - Obligations, Unpaid		B		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		R	C												X	U	U/E							
Y	N	8B3	N/A	2103	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		R	C												X	U	U/E							
Y	N	8B3	N/A	2103	-	+	4901	Delivered Orders - Obligations, Unpaid		E		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	+	-	4901	Delivered Orders - Obligations, Unpaid		B		R	C												X	U	U/E						1	
Y	N	8B3	N/A	2103	-	+	4902	Delivered Orders - Obligations, Paid		E		R	C												X	U	U/E							
Y	N	8B3	N/A	2103	-	+	4908	Authority Outlayed Not Yet Disbursed		E		R	C												X	U	U						1	
Y	N	8B3	N/A	2103	+	-	4908	Authority Outlayed Not Yet Disbursed		B		R	C												X	U	U						1	
Y	N	8B3	N/A	2103	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	C												X	U	U/E							
Y	N	8B3	N/A	2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		R	C												X	U	U/E							
Y	N	N/A	N/A	2104			Reimbursable obligations (total)																											
										This line is calculated. Equals sum of lines 2101 through 2103.																								
										Unobligated balance																								
										Apportioned																								
Y	N	9A1	N/A	2201	-	+	4510	Apportionments		E																U								
Y	N	9A1	N/A	2201	-	+	4610	Allotments - Realized Resources		E																	U							
Y	N	9A1	N/A	2201	-	+	4700	Commitments - Programs Subject to Apportionment		E																	U							
										Available in subsequent periods																								
Y	N	9A2	N/A	2202	-	+	4510	Apportionments		E																	U							

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USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II												
SF 133: Report on Budget Execution and Budgetary Resources																																
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
Y	N	9A2	N/A	2202	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S									U					2	
Y	N	9A1	N/A	2202	-	+	4610	Allotments - Realized Resources	E								S									U						
Y	N	9A1	N/A	2202	-	+	4700	Commitments - Programs Subject to Apportionment	E								S									U						
		9A3	N/A	2203																												
Y	N	9A3	N/A	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U						
								Exempt from apportionment																								
		9B1	N/A	2301				Available in the current period																								
Y	N	9B1	N/A	2301	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A									U						
Y	N	9B1	N/A	2301	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A									U						
		9B1	9B2	N/A	2302			Available in subsequent periods																								
Y	N	9B1	N/A	2302	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S									U						
Y	N	9B2	N/A	2302	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S									U						
Y	N	9B1	N/A	2302	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S									U						
		9B2	N/A	2303																												
Y	N	9B2	N/A	2303	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								A									U					2	
		10A	N/A	2401				Unapportioned																								
Y	N	10A	N/A	2401	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U						
		10B	N/A	2402				Withheld pending rescission																								
Y	N	10B	N/A	2402	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U						
		10C	N/A	2403				Other																								
Y	N	10C	N/A	2403	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C																U					2	
Y	N	10C	N/A	2403	-	+	4070	Anticipated Collections From Federal Sources	E	C																U					2	
Y	N	10C	N/A	2403	-	+	4210	Anticipated Reimbursements and Other Income	E	C																U					2	
Y	N	10C	N/A	2403	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C																U					2	
Y	N	10C	N/A	2403	-	+	4450	Unapportioned Authority	E																	U						
Y	N	10C	N/A	2403	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U						
Y	N	10C	N/A	2403	-	+	4650	Allotments - Expired Authority	E																	E						
Y	N	11	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	N/A	2501				Subject to apportionment																								
								This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																								
Y	N	N/A	N/A	2502				Exempt from apportionment																								
								This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																								
								CHANGE IN OBLIGATED BALANCE																								
								Obligated balance, start of year (net):																								
		12A1	7240	3000				Unpaid obligations, brought forward, October 1 (gross)																								
Y	Y	12A1	7240	3000	-	+	4801	Undelivered Orders - Obligations, Unpaid	B																X	U/E	U/E					
Y	Y	12A1	7240	3000	-	+	4901	Delivered Orders - Obligations, Unpaid	B																	X	U/E	U/E				
		12A2	7245	3001				Adjustments to unpaid obligations, brought forward, October 1 (+ or -)																								
Y	Y	12A2	7245	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4901	Delivered Orders - Obligations, Unpaid	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																	B/P	U/E	U/E				
Y	Y	12A2	7245	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																	B/P	U/E	U/E				
		12B1	7240	3010				Uncollected customer payments from Federal sources, brought forward, October 1 (-)																								
Y	Y	12B1	7240	3010	-	+	4221	Unfilled Customer Orders Without Advance	B												F/E				X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B																X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4251	Reimbursements and Other Income Earned - Receivable	B												F/E				X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4283	Interest Receivable From Treasury	B																X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4285	Receivable From the Liquidating Fund	B																X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4286	Receivable From the Financing Fund	B																X	U/E	U/E					
Y	Y	12B1	7240	3010	-	+	4287	Other Federal Receivables	B																X	U/E	U/E					
		12B2	7245	3011				Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)																								
Y	Y	12B2	7245	3011	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																	B/P	U/E	U/E				
Y	Y	12B2	7245	3011	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E				B/P	U/E	U/E					

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency													TAFS Attributes Supplied by FACTS II												
SF 133: Report on Budget Execution and Budgetary Resources																																			
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																			
Applicability to SF 133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	17	7410	3051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E															X	E	E					1			
Y	Y	17	7410	3051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B																X	E	E					1		
Y	Y	17	7410	3051	-	+	4251	Reimbursements and Other Income Earned - Receivable		E													F/E			X	E	E					1		
Y	Y	17	7410	3051	+	-	4251	Reimbursements and Other Income Earned - Receivable		B														F/E			X	E	E					1	
Y	Y	17	7410	3051	-	+	4283	Interest Receivable From Treasury		E																X	E	E					1		
Y	Y	17	7410	3051	+	-	4283	Interest Receivable From Treasury		B																X	E	E					1		
Y	Y	17	7410	3051	-	+	4285	Receivable From the Liquidating Fund		E																X	E	E					1		
Y	Y	17	7410	3051	+	-	4285	Receivable From the Liquidating Fund		B																X	E	E					1		
Y	Y	17	7410	3051	-	+	4286	Receivable From the Financing Fund		E																X	E	E					1		
Y	Y	17	7410	3051	+	-	4286	Receivable From the Financing Fund		B																X	E	E					1		
Y	Y	17	7410	3051	-	+	4287	Other Federal Receivables		E																X	E	E					1		
Y	Y	17	7410	3051	+	-	4287	Other Federal Receivables		B																X	E	E					1		
		15A	7331	3060	Unpaid obligations transferred to other accounts (-)																														
Y	Y	15A	7331	3060	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E	D											##	####			X	U/E	U/E							
Y	Y	15A	7331	3060	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E	D											##	####			X	U/E	U/E							
		15A	7332	3061	Unpaid obligations transferred from other accounts																														
Y	Y	15A	7332	3061	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E	C											##	####			X	U/E	U/E							
Y	Y	15A	7332	3061	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E	C											##	####			X	U/E	U/E							
		15B	7331	3070	Uncollected customer payments from Federal sources transferred to other accounts																														
Y	Y	15B	7331	3070	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E	C											##	####			X	U/E	U/E							
Y	Y	15B	7331	3070	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E	C											##	####	F/E		X	U/E	U/E							
Y	Y	15B	7331	3070	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E	C											##	####			X	U/E	U/E							
Y	Y	15B	7331	3070	-	+	4233	Reimbursements and Other Income Earned - Receivable -		E	C											##	####	F/E		X	U/E	U/E							
Y	Y	15B	7331	3070	-	+	4234	Other Federal Receivables - Transferred		E	C											##	####			X	U/E	U/E							
		15B	7332	3071	Uncollected customer payments from Federal sources transferred from other accounts (-)																														
Y	Y	15B	7332	3071	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E	D											##	####			X	U/E	U/E							
Y	Y	15B	7332	3071	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E	D											##	####	F/E		X	U/E	U/E							
Y	Y	15B	7332	3071	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E	D											##	####			X	U/E	U/E							
Y	Y	15B	7332	3071	-	+	4233	Reimbursements and Other Income Earned - Receivable -		E	D											##	####	F/E		X	U/E	U/E							
Y	Y	15B	7332	3071	-	+	4234	Other Federal Receivables - Transferred		E	D											##	####			X	U/E	U/E							
		16	7345	3080	Recoveries of prior year unpaid obligations, unexpired accounts (-)																														
Y	Y	16	7345	3080	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E																X	U	U							
Y	Y	16	7345	3080	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E																X	U	U							
		16	7340	3081	Recoveries of prior year unpaid obligations, expired accounts (-)																														
Y	Y	16	7340	3081	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E																X	E	E							
Y	Y	16	7340	3081	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E																X	E	E							
		18A	7440	3090	Obligated balance, end of year (net):																														
		18A	7440	3090	Unpaid obligations, end of year (gross)																														
Y	Y	18A	7440	3090	-	+	4801	Undelivered Orders - Obligations, Unpaid		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4901	Delivered Orders - Obligations, Unpaid		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E																		U/E	U/E						
Y	Y	18A	7440	3090	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																		U/E	U/E						
		18B	7440	3091	Uncollected customer payments from Federal sources, end of year (-)																														
Y	Y	18B	7440	3091	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4221	Unfilled Customer Orders Without Advance		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E															F/E			U/E	U/E						
Y	Y	18B	7440	3091	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4233	Reimbursements and Other Income Earned - Receivable -		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4234	Other Federal Receivables - Transferred		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4251	Reimbursements and Other Income Earned - Receivable		E															F/E			U/E	U/E						
Y	Y	18B	7440	3091	-	+	4283	Interest Receivable From Treasury		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4285	Receivable From the Liquidating Fund		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4286	Receivable From the Financing Fund		E																		U/E	U/E						
Y	Y	18B	7440	3091	-	+	4287	Other Federal Receivables		E																		U/E	U/E						
Y	Y	N/A	7440	3100	Obligated balance, end of year (net)																														
This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091.																																			

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:				USSGL Account Attributes Supplied by the Agency																TAFS Attributes Supplied by FACTS II																
SF 133: Report on Budget Execution and Budgetary Resources																																				
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																				
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info					
BUDGET AUTHORITY AND OUTLAYS, NET																																				
Discretionary:																																				
Gross budget authority and outlays:																																				
Y	Y	N/A	N/A	4000				Budget authority, gross																												
This line is calculated. Equals the sum of discretionary budget authority (Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)).																																				
		19A	8690	4010				Outlays from new discretionary authority																												
Y	Y	19A	8690	4010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																											
Y	Y	19A	8690	4010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																											
Y	Y	19A	8690	4010	-	+	4902	Delivered Orders - Obligations, Paid	E																											
Y	Y	19A	8690	4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E																											
Y	Y	19A	8690	4010	-	-	4908	Authority Outlayed Not Yet Disbursed	B																											
		19A	8693	4011				Outlays from discretionary balances																												
Y	Y	19A	8693	4011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																											
Y	Y	19A	8693	4011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																											
Y	Y	19A	8693	4011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																											
Y	Y	19A	8693	4011	-	+	4902	Delivered Orders - Obligations, Paid	E																											
Y	Y	19A	8693	4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E																											
Y	Y	19A	8693	4011	-	-	4908	Authority Outlayed Not Yet Disbursed	B																											
Y	Y	19A	8693	4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Prepaid/Advanced	E																											
Y	Y			4020				Total outlays, gross																												
This line is calculated. Equals sum of lines 4010 through 4011.																																				
Offsets against gross budget authority and outlays:																																				
Offsetting collections (collected) from:																																				
Federal sources (-)																																				
Y	Y	19B	8800	4030	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E																											
Y	Y	19B	8800	4030	-	+	4222	Unfilled Customer Orders With Advance	E																											
Y	Y	19B	8800	4030	+	-	4222	Unfilled Customer Orders With Advance	B																											
Y	Y	19B	8800	4030	-	+	4252	Reimbursements and Other Income Earned - Collected	E																											
Y	Y	19B	8800	4030	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E																											
Y	Y	19B	8800	4030	-	+	4271	Actual Program Fund Subsidy Collected	E																											
Y	Y	19B	8800	4030	-	+	4275	Actual Collections From Liquidating Fund	E																											
Y	Y	19B	8800	4030	-	+	4276	Actual Collections From Financing Fund	E																											
Y	Y	19B	8800	4030	-	+	4277	Other Actual Collections - Federal	E																											
Y	Y	19B	8800	4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																											
Y	Y	19B	8800	4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																											
		19B	8820	4031				Interest on Federal securities (-)																												
Y	Y	19B	8820	4031	-	+	4273	Interest Collected From Treasury	E																											
Y	Y	19B	8820	4031	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E																											
		19B	8825	4032				Interest on uninvested funds (-)																												
Y	Y	19B	8825	4032	-	+	4273	Interest Collected From Treasury	E																											
		19B	8840	4033				Non-Federal sources (-)																												
Y	Y	19B	8840	4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E																											
Y	Y	19B	8840	4033	-	+	4222	Unfilled Customer Orders With Advance	E																											
Y	Y	19B	8840	4033	+	-	4222	Unfilled Customer Orders With Advance	B																											
Y	Y	19B	8840	4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E																											
Y	Y	19B	8840	4033	-	+	4261	Actual Collections of Business-Type Fees	E																											
Y	Y	19B	8840	4033	-	+	4262	Actual Collections of Loan Principal	E																											
Y	Y	19B	8840	4033	-	+	4263	Actual Collections of Loan Interest	E																											
Y	Y	19B	8840	4033	-	+	4264	Actual Collections of Rent	E																											
Y	Y	19B	8840	4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E																											
Y	Y	19B	8840	4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E																											
Y	Y	19B	8840	4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																											
		19B	8845	4034				Offsetting governmental collections (from non-Federal sources) (-)																												
Y	Y	19B	8845	4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E																											
Y	Y	19B	8845	4034	-	+	4260	Actual Collections of "governmental-type" Fees	E																											
Y	Y	19B	8845	4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E																											
Y	Y			4040				Offsets against gross budget authority and outlays (total) (-)																												
This line is calculated. Equals the sum of lines 4030 through 4034.																																				
Additional offsets against gross budget authority only:																																				
Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)																																				
Y	Y	N/A	8895	4050	-	+	4221	Unfilled Customer Orders Without Advance	E																											
Y	Y	N/A	8895	4050	-	-	4221	Unfilled Customer Orders Without Advance	B																											
Y	Y	N/A	8895	4050																																

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:										USSGL Account Attributes Supplied by the Agency										TAFS Attributes Supplied by FACTS II														
SF 133: Report on Budget Execution and Schedule Prior Year Actual Column																																		
Budget Program and Financing (P&F) Budgetary Resources																																		
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	Y	N/A	8895	4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D						F/E	X	U	U					1		
Y	Y	N/A	8895	4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									D						F/E	X	U	U					1		
Y	Y	N/A	8895	4050	-	+	4283	Interest Receivable From Treasury	E									D								X	U	U				1		
Y	Y	N/A	8895	4050	+	-	4283	Interest Receivable From Treasury	B									D								X	U	U				1		
Y	Y	N/A	8895	4050	-	+	4285	Receivable From the Liquidating Fund	E									D								X	U	U				1		
Y	Y	N/A	8895	4050	+	-	4285	Receivable From the Liquidating Fund	B									D								X	U	U				1		
Y	Y	N/A	8895	4050	-	+	4286	Receivable From the Financing Fund	E									D								X	U	U				1		
Y	Y	N/A	8895	4050	+	-	4286	Receivable From the Financing Fund	B									D								X	U	U				1		
Y	Y	N/A	8895	4050	-	+	4287	Other Federal Receivables	E									D								X	U	U				1		
Y	Y	N/A	8895	4050	+	-	4287	Other Federal Receivables	B									D								X	U	U				1		
Y	N	N/A	N/A	4051	-	+	4221	Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)	E									D						F/E	X		E					1		
Y	N	N/A	N/A	4051	-	+	4221	Unfilled Customer Orders Without Advance	B									D						F/E	X		E					1		
Y	N	N/A	N/A	4051	+	-	4221	Unfilled Customer Orders Without Advance	E									D								X		E				1		
Y	N	N/A	N/A	4051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D								X		E				1		
Y	N	N/A	N/A	4051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D								X		E				1		
Y	N	N/A	N/A	4051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D						F/E	X		E					1		
Y	N	N/A	N/A	4051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D						F/E	X		E					1		
Y	N	N/A	N/A	4051	-	+	4283	Interest Receivable From Treasury	E									D								X		E				1		
Y	N	N/A	N/A	4051	+	-	4283	Interest Receivable From Treasury	B									D								X		E				1		
Y	N	N/A	N/A	4051	-	+	4285	Receivable From the Liquidating Fund	E									D								X		E				1		
Y	N	N/A	N/A	4051	+	-	4285	Receivable From the Liquidating Fund	B									D								X		E				1		
Y	N	N/A	N/A	4051	-	+	4286	Receivable From the Financing Fund	E									D								X		E				1		
Y	N	N/A	N/A	4051	+	-	4286	Receivable From the Financing Fund	B									D								X		E				1		
Y	N	N/A	N/A	4051	-	+	4287	Other Federal Receivables	E									D								X		E				1		
Y	N	N/A	N/A	4051	+	-	4287	Other Federal Receivables	B									D								X		E				1		
N	Y	19B	8896	4052	-	+	4212	Offsetting collections credited to expired accounts	E									D								X	E							
N	Y	19B	8896	4052	+	-	4222	Liquidation of Deficiency - Offsetting Collections	E									D								X	E							
N	Y	19B	8896	4052	-	+	4222	Unfilled Customer Orders With Advance	E									D								X	E							
N	Y	19B	8896	4052	+	-	4252	Unfilled Customer Orders With Advance	B									D								X	E							
N	Y	19B	8896	4052	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D								X	E							
N	Y	19B	8896	4052	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D								X	E							
N	Y	19B	8896	4052	-	+	4260	Actual Collections of "governmental-type" Fees	E									D								X	E							
N	Y	19B	8896	4052	+	-	4261	Actual Collections of Business-Type Fees	E									D								X	E							
N	Y	19B	8896	4052	-	+	4262	Actual Collections of Loan Principal	E									D								X	E							
N	Y	19B	8896	4052	+	-	4263	Actual Collections of Loan Interest	E									D								X	E							
N	Y	19B	8896	4052	-	+	4264	Actual Collections of Rent	E									D								X	E							
N	Y	19B	8896	4052	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D								X	E							
N	Y	19B	8896	4052	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D								X	E							
N	Y	19B	8896	4052	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D								X	E							
N	Y	19B	8896	4052	-	+	4271	Actual Program Fund Subsidy Collected	E									D								X	E							
N	Y	19B	8896	4052	+	-	4273	Interest Collected From Treasury	E									D								X	E							
N	Y	19B	8896	4052	-	+	4275	Actual Collections From Liquidating Fund	E									D								X	E							
N	Y	19B	8896	4052	+	-	4276	Actual Collections From Financing Fund	E									D								X	E							
N	Y	19B	8896	4052	-	+	4277	Other Actual Collections - Federal	E									D								X	E							
N	Y	19B	8896	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D								X	E							
N	Y	19B	8896	4052	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D								X	E							
N/A	N/A	N/A	N/A	4053	-	+	4047	Anticipated offsetting collections																										
Y	N	N/A	N/A	4053	-	+	4160	Anticipated transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D									U					2		
Y	N	N/A	N/A	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D									U					2		
Y	Y			4060				Additional offsets against budget authority only (total)																										
								This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																										
Y	Y			4070				Budget authority, net (discretionary)																										
								This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																										
Y	Y			4080				Outlays, net (discretionary)																										
								This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																										
								Mandatory:																										
								Gross budget authority and outlays:																										
Y	Y			4090				Budget authority, gross																										
								This line is calculated. Equals the sum of mandatory budget authority (Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)).																										
Y	Y	19A	8697	4100	-	+	4802	Outlays from new mandatory authority	E									M							NEW	X	U/E	U/E					1	
Y	Y	19A	8697	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							NEW	X	U/E	U/E					1	
Y	Y	19A	8697	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M								NEW	X	U/E	U/E					
Y	Y	19A	8697	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M							NEW	X	U	U						
Y	Y	19A	8697	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M							NEW	X	U	U					1	

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:				USSGL Account Attributes Supplied by the Agency														TAFS Attributes Supplied by FACTS II																	
SF 133: Report on Budget Execution and Budgetary Resources																																			
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																			
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info				
		N/A	N/A	4141	-	+	4221	Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)																											
Y	N	N/A	N/A	4141	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X		E						1			
Y	N	N/A	N/A	4141	+	-	4221	Unfilled Customer Orders Without Advance	B									M					F/E	X		E						1			
Y	N	N/A	N/A	4141	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X		E						1			
Y	N	N/A	N/A	4141	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X		E						1			
Y	N	N/A	N/A	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E	X		E						1			
Y	N	N/A	N/A	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E	X		E						1			
Y	N	N/A	N/A	4141	-	+	4283	Interest Receivable From Treasury	E									M						X		E						1			
Y	N	N/A	N/A	4141	+	-	4283	Interest Receivable From Treasury	B									M						X		E						1			
Y	N	N/A	N/A	4141	-	+	4285	Receivable From the Liquidating Fund	E									M						X		E						1			
Y	N	N/A	N/A	4141	+	-	4285	Receivable From the Liquidating Fund	B									M						X		E						1			
Y	N	N/A	N/A	4141	-	+	4286	Receivable From the Financing Fund	E									M						X		E						1			
Y	N	N/A	N/A	4141	+	-	4286	Receivable From the Financing Fund	B									M						X		E						1			
Y	N	N/A	N/A	4141	-	+	4287	Other Federal Receivables	E									M						X		E						1			
Y	N	N/A	N/A	4141	+	-	4287	Other Federal Receivables	B									M						X		E						1			
		19B	8896	4142				Offsetting collections credited to expired accounts																											
N	Y	19B	8896	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X		E									
N	Y	19B	8896	4142	-	+	4222	Unfilled Customer Orders With Advance	E									M						X		E									
N	Y	19B	8896	4142	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E									
N	Y	19B	8896	4142	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X		E									
N	Y	19B	8896	4142	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X		E									
N	Y	19B	8896	4142	+	-	4260	Actual Collections of "governmental-type" Fees	E									M						X		E									
N	Y	19B	8896	4142	+	-	4261	Actual Collections of Business-Type Fees	E									M						X		E									
N	Y	19B	8896	4142	+	-	4262	Actual Collections of Loan Principal	E									M						X		E									
N	Y	19B	8896	4142	+	-	4263	Actual Collections of Loan Interest	E									M						X		E									
N	Y	19B	8896	4142	+	-	4264	Actual Collections of Rent	E									M						X		E									
N	Y	19B	8896	4142	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M						X		E									
N	Y	19B	8896	4142	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X		E									
N	Y	19B	8896	4142	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X		E									
N	Y	19B	8896	4142	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X		E									
N	Y	19B	8896	4142	+	-	4273	Interest Collected From Treasury	E									M						X		E									
N	Y	19B	8896	4142	+	-	4275	Actual Collections From Liquidating Fund	E									M						X		E									
N	Y	19B	8896	4142	+	-	4276	Actual Collections From Financing Fund	E									M						X		E									
N	Y	19B	8896	4142	+	-	4277	Other Actual Collections - Federal	E									M						X		E									
N	Y	19B	8896	4142	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X		E									
N	Y	19B	8896	4142	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X		E									
		N/A	N/A	4143				Anticipated offsetting collections																											
Y	N	N/A	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	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.																											
Y	Y			4180				Budget authority and outlays, net (total) 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																											
		N/A	9201	5000				Total investments, start of year: Federal securities: Par value																											
N	Y	N/A	9201	5000	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B																X		U								
N	Y	N/A	9201	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													F			X		U								
N	Y	N/A	9201	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																X		U								
		N/A	9202	5001				Total investments, end of year: Federal securities: Par value																											
N	Y	N/A	9202	5001	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																		U								
N	Y	N/A	9202	5001	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E														F				U								

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SECTION V

USSGL Crosswalks for Fiscal 2010 Reporting:								USSGL Account Attributes Supplied by the Agency													TAFS Attributes Supplied by FACTS II											
SF 133: Report on Budget Execution and Budgetary Resources																																
Budget Program and Financing (P&F) Schedule Prior Year Actual Column																																
Applicability to SF133	P&F	Old SF-133 Line No.	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.	P&F TAFS Status	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	N/A	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:																																
5010 Total investments, start of year: non-Federal securities: Market value																																
N	Y	N/A	9203	5010	+	-	1618	Market Adjustment - Investments	B													X		X	U							
N	Y	N/A	9203	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B														X		X	U						
5011 Total investments, end of year: non-Federal securities: Market value																																
N	Y	N/A	9204	5011	+	-	1618	Market Adjustment - Investments	E														X			U						
N	Y	N/A	9204	5011	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E															X			U					
Contract authority:																																
N	Y	N/A	9301	5050				Unobligated balance, start of year: Contract authority																								
N/A			9301					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9302	5051				Unobligated balance, end of year: Contract authority																								
N/A			9302					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9303	5052				Obligated balance, start of year: Contract authority																								
N/A			9303					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9304	5053				Obligated balance, end of year: Contract authority																								
N/A			9304					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9305	5054				Fund balance in excess of liquidating requirements, start of year: Contract authority																								
N/A			9305					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9306	5055				Fund balance in excess of liquidating requirements, end of year: Contract authority																								
N/A			9306					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9307	5061				Limitation on obligations (Transportation trust funds)																								
N/A			9307					This line is not required to be supported by the USSGL.																								
Unavailable offsetting collections:																																
5090 Unavailable balance, start of year: Offsetting collections																																
N	Y	N/A	9401	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S										X	U				1/3/4		
N	Y	N/A	9401	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B																	X	U				1/3/4	
5091 Unavailable balance, end of year: Offsetting collections																																
N	Y	N/A	9402	5091	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																	X	U				1/3/4	
N	Y	N/A	9402	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S											X	U				1/3/4	
N	Y	N/A	9402	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S											X	U				1/3/4	
N	Y	N/A	9402	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S											X	U				1/3/4	
N	Y	N/A	9402	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																	X	U				1/3/4	
Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.																																
Discretionary mandated transfers:																																
N	Y	N/A	9411	5100				Transferred to other accounts (-)																								
N/A			9411					This line is not required to be supported by the USSGL.																								
N	Y	N/A	9412	5101				Transferred from other accounts (+)																								
N/A			9412					This line is not required to be supported by the USSGL.																								
UNFUNDED DEFICIENCIES																																
Y	Y	N/A	N/A	7000				Unfunded deficiency, start of year (-)																								
Change in deficiency during the year:																																
Y	Y	N/A	2397	7010				New deficiency (-)																								
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																																
Y	Y	N/A	4048 6048 5833 6933	7011				Appropriations available expressly to liquidate deficiencies																								
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																																
Y	Y	N/A	N/A	7012				Available budgetary resources used to liquidate deficiencies																								
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in the future.																																
Y	Y	N/A	9190	7020				Unfunded deficiency, end of year (-)																								
This line is not required to be supported by the USSGL in fiscal 2010, 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 2010 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes Supplied by the Agency/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
For All Unexpended Balances:									
1			Treasury Appropriation Fund Symbol						
2			Preclosing Unexpended Balance - Treasury Supplied						
3			N/A						
4			Unobligated and Obligated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E				B/X	
6			Other Authorizations						
For Treasury Appropriation Fund Symbols With Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
For Treasury Appropriation Fund Symbols With Imprest Funds:									
6	921	1120	Imprest Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:									
6	931	1342	Interest Receivable - Investments	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY									
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3
6	973	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				Y	

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases and Rescissions								
3	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	N/A								
CALC (2 +/- 3 - 4) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

SUPPLEMENT

SECTION V

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

FMS 2108		USSGL Account			USSGL Account Attributes Supplied by the Agency/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

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SECTION V

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

FMS 2108			USSGL Account	USSGL Account Attributes Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
CALC (2 + 3 - 4 -5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

SUPPLEMENT

SECTION V

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

FMS 2108		USSGL Account		USSGL Account Attributes Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
For all Treasury appropriation Fund Symbols:									
7	Reimbursements Earned and Refunds								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	Unfilled Customer Orders								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	Undelivered Orders and Contracts								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

SUPPLEMENT

SECTION V

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

FMS 2108		USSGL Account		USSGL Account Attributes Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
10			Accounts Payable and Other Liabilities						
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	
			CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:						
11			Unobligated Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

SUPPLEMENT

SECTION V

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 2010 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1690	Other Investments	F	
3			Accounts Receivable		
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1329	Allowance for Loss on Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	
4			Loans Receivable		
4	E	1341	Interest Receivable - Loans	F	
4	E	1345	Allowance for Loss on Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1359	Allowance for Loss on Loans Receivable	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	
4	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
4	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	F	
5		Other			
5	E	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	3
5	E	1990	Other Assets	F	
6		Total Intragovernmental			
6			This line is calculated. Equals sum of lines 1 through 5.		
			Assets With the Public		
7		Cash and Other Monetary Assets			
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8		Investments			
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	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	

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1660	Beneficial Interest in Trust	N	
8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
8	E	1690	Other Investments	N	
9			Accounts Receivable, Net		
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	
10			Taxes Receivable, Net		
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	
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	

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
11			Loans Receivable and Related Foreclosed Property, Net		
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	
11	E	1361	Penalties and Fines Receivable - Loans	N	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1380	Loans Receivable - Troubled Assets Relief Program	N	
11	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12			Inventory and Related Property, Net		
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	

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	E	1569	Commodities - Allowance	N	
12	E	1571	Stockpile Materials Held in Reserve	N	
12	E	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
13			General Property, Plant, and Equipment, Net		
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	

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
14	Other				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
15	Total Assets				
15	This line is calculated. Equals sum of lines 6 through 14.				
16	Stewardship PP&E (Note 11)				
	Liabilities				
	Intragovernmental				
17	Accounts Payable				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	4
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	Debt				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

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

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
20	Total Intragovernmental				
20	This line is calculated. Equals sum of lines 17 through 19.				
	Liabilities With the Public				
21	Accounts Payable				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	4
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22	Loan Guarantee Liability				
22	E	2180	Loan Guarantee Liability	N	
23	Debt Held by the Public				
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24	Federal Employee and Veteran Benefits				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	8, 9
25			Environmental and Disposal Liabilities		
25	E	2995	Estimated Cleanup Cost Liability	N	
26			Benefits Due and Payable		
26	E	2160	Entitlement Benefits Due and Payable	N	
27			Other		
27	E	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	2690	Other Actuarial Liabilities	N	8, 9
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	10
28			Total Liabilities		
28			This line is calculated. Equals the sum of lines 20 through 27.		
29			Commitments and Contingencies (Note 20)		
			Net Position		
30			Unexpended Appropriations - Earmarked Funds (Note 21)		
30	B	3100	Unexpended Appropriations - Cumulative		5
30	E	3101	Unexpended Appropriations - Appropriations Received		5
30	E	3102	Unexpended Appropriations - Transfers-In	F	5
30	E	3103	Unexpended Appropriations - Transfers-Out	F	5
30	E	3106	Unexpended Appropriations - Adjustments		5
30	E	3107	Unexpended Appropriations - Used		5
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
31			Unexpended Appropriations - Other Funds		
31	B	3100	Unexpended Appropriations - Cumulative		6
31	E	3101	Unexpended Appropriations - Appropriations Received		6
31	E	3102	Unexpended Appropriations - Transfers-In		6
31	E	3103	Unexpended Appropriations - Transfers-Out		6
31	E	3106	Unexpended Appropriations - Adjustments		6
31	E	3107	Unexpended Appropriations - Used		6

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				USSGL Account Attributes for FACTS I	
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		6
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
32			Cumulative Results of Operations - Earmarked Funds (Note 21)		
32	B	3310	Cumulative Results of Operations		5
32	E	5100	Revenue From Goods Sold	F/N	5
32	E	5109	Contra Revenue for Goods Sold	F/N	5
32	E	5200	Revenue From Services Provided	F/N	5
32	E	5209	Contra Revenue for Services Provided	F/N	5
32	E	5310	Interest Revenue - Other	F/N	5
32	E	5311	Interest Revenue - Investments	F/N	5
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	5
32	E	5313	Interest Revenue - Subsidy Amortization	N	5
32	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	5
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	5
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	5
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	5
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	5
32	E	5320	Penalties and Fines Revenue	F/N	5
32	E	5324	Contra Revenue for Penalties and Fines	F/N	5
32	E	5325	Administrative Fees Revenue	F/N	5
32	E	5329	Contra Revenue for Administrative Fees	F/N	5
32	E	5400	Benefit Program Revenue	F/N	5
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	5
32	E	5500	Insurance and Guarantee Premium Revenue	N	5
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	5
32	E	5600	Donated Revenue - Financial Resources	N	5

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5609	Contra Revenue for Donations - Financial Resources	N	5
32	E	5610	Donated Revenue - Nonfinancial Resources	N	5
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	5
32	E	5700	Expended Appropriations		5
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	5
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	5
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	5
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	5
32	E	5750	Expenditure Financing Sources - Transfers-In	F	5
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	5
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	5
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	5
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	5
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	5
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	5
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	5
32	E	5780	Imputed Financing Sources	F	5
32	E	5790	Other Financing Sources	F	5
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	5
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	5
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	5
32	E	5801	Tax Revenue Collected - Individual	F/N	5
32	E	5802	Tax Revenue Collected - Corporate	F/N	5
32	E	5803	Tax Revenue Collected - Unemployment	F/N	5
32	E	5804	Tax Revenue Collected - Excise	F/N	5

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	5
32	E	5806	Tax Revenue Collected - Customs	F/N	5
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	5
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	5
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	5
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	5
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	5
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	5
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	5
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	5
32	E	5831	Contra Revenue for Taxes - Individual	F/N	5
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	5
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	5
32	E	5834	Contra Revenue for Taxes - Excise	F/N	5
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	5
32	E	5836	Contra Revenue for Taxes - Customs	F/N	5
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	5
32	E	5891	Tax Revenue Refunds - Individual	F/N	5
32	E	5892	Tax Revenue Refunds - Corporate	F/N	5
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	5
32	E	5894	Tax Revenue Refunds - Excise	F/N	5
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	5
32	E	5896	Tax Revenue Refunds - Customs	F/N	5
32	E	5900	Other Revenue	F/N	5
32	E	5909	Contra Revenue for Other Revenue	F/N	5
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	5
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	5
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	5, 10
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	5, 10

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	5
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	5
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	5
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	5
32	E	6100	Operating Expenses/Program Costs	F/N	5
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	5
32	E	6199	Adjustment to Subsidy Expense	N	5
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	5
32	E	6320	Interest Expenses on Securities	F/N	5
32	E	6330	Other Interest Expenses	F/N	5
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	5
32	E	6400	Benefit Expense	F/N	5
32	E	6500	Cost of Goods Sold	N	5
32	E	6600	Applied Overhead	N	5
32	E	6610	Cost Capitalization Offset	N	5
32	E	6710	Depreciation, Amortization, and Depletion	N	5
32	E	6720	Bad Debt Expense	F/N	5
32	E	6730	Imputed Costs	F	5
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	5
32	E	6800	Future Funded Expenses	F/N	5
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	5
32	E	6900	Nonproduction Costs	F/N	5
32	E	7110	Gains on Disposition of Assets - Other	N	5
32	E	7111	Gains on Disposition of Investments	F/N	5
32	E	7112	Gains on Disposition of Borrowings	F	5
32	E	7180	Unrealized Gains	F/N	5

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				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	7190	Other Gains	F/N	5
32	E	7210	Losses on Disposition of Assets - Other	N	5
32	E	7211	Losses on Disposition of Investments	F/N	5
32	E	7212	Losses on Disposition of Borrowings	F	5
32	E	7280	Unrealized Losses	F/N	5
32	E	7290	Other Losses	F/N	5
32	E	7300	Extraordinary Items	N	5
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	5
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	5
32	E	7500	Distribution of Income - Dividend	F/N	5
32	E	7600	Changes in Actuarial Liability	N	5
33			Cumulative Results of Operations - Other Funds		
33	B	3310	Cumulative Results of Operations		6
33	E	5100	Revenue From Goods Sold	F/N	6
33	E	5109	Contra Revenue for Goods Sold	F/N	6
33	E	5200	Revenue From Services Provided	F/N	6
33	E	5209	Contra Revenue for Services Provided	F/N	6
33	E	5310	Interest Revenue - Other	F/N	6
33	E	5311	Interest Revenue - Investments	F/N	6
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	6
33	E	5313	Interest Revenue - Subsidy Amortization	N	6
33	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	6
33	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	6
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	6
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	6
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	6
33	E	5320	Penalties and Fines Revenue	F/N	6
33	E	5324	Contra Revenue for Penalties and Fines	F/N	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5325	Administrative Fees Revenue	F/N	6
33	E	5329	Contra Revenue for Administrative Fees	F/N	6
33	E	5400	Benefit Program Revenue	F/N	6
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	6
33	E	5500	Insurance and Guarantee Premium Revenue	N	6
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	6
33	E	5600	Donated Revenue - Financial Resources	N	6
33	E	5609	Contra Revenue for Donations - Financial Resources	N	6
33	E	5610	Donated Revenue - Nonfinancial Resources	N	6
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	6
33	E	5700	Expended Appropriations		6
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		6
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	6
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	6
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	6
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	6
33	E	5750	Expenditure Financing Sources - Transfers-In	F	6
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	6
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	6
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	6
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	6
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	6
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	6
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	6
33	E	5780	Imputed Financing Sources	F	6
33	E	5790	Other Financing Sources	F	6

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	6
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	6
33	E	5795	Seigniorage	N	6
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	6
33	E	5801	Tax Revenue Collected - Individual	F/N	6
33	E	5802	Tax Revenue Collected - Corporate	F/N	6
33	E	5803	Tax Revenue Collected - Unemployment	F/N	6
33	E	5804	Tax Revenue Collected - Excise	F/N	6
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	6
33	E	5806	Tax Revenue Collected - Customs	F/N	6
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	6
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	6
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	6
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	6
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	6
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	6
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	6
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	6
33	E	5831	Contra Revenue for Taxes - Individual	F/N	6
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	6
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	6
33	E	5834	Contra Revenue for Taxes - Excise	F/N	6
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	6
33	E	5836	Contra Revenue for Taxes - Customs	F/N	6
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	6
33	E	5891	Tax Revenue Refunds - Individual	F/N	6
33	E	5892	Tax Revenue Refunds - Corporate	F/N	6
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	6
33	E	5894	Tax Revenue Refunds - Excise	F/N	6
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	6
33	E	5896	Tax Revenue Refunds - Customs	F/N	6

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5900	Other Revenue	F/N	6
33	E	5909	Contra Revenue for Other Revenue	F/N	6
33	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	6
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	6
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	6
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	6
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	6
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	6
33	E	6100	Operating Expenses/Program Costs	F/N	6
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	6
33	E	6199	Adjustment to Subsidy Expense	N	6
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	6
33	E	6320	Interest Expenses on Securities	F/N	6
33	E	6330	Other Interest Expenses	F/N	6
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	6
33	E	6400	Benefit Expense	F/N	6
33	E	6500	Cost of Goods Sold	N	6
33	E	6600	Applied Overhead	N	6
33	E	6610	Cost Capitalization Offset	N	6
33	E	6710	Depreciation, Amortization, and Depletion	N	6
33	E	6720	Bad Debt Expense	F/N	6
33	E	6730	Imputed Costs	F	6
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	6800	Future Funded Expenses	F/N	6
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	6
33	E	6900	Nonproduction Costs	F/N	6
33	E	7110	Gains on Disposition of Assets - Other	N	6
33	E	7111	Gains on Disposition of Investments	F/N	6
33	E	7112	Gains on Disposition of Borrowings	F	6
33	E	7180	Unrealized Gains	F/N	6
33	E	7190	Other Gains	F/N	6
33	E	7210	Losses on Disposition of Assets - Other	N	6
33	E	7211	Losses on Disposition of Investments	F/N	6
33	E	7212	Losses on Disposition of Borrowings	F	6
33	E	7280	Unrealized Losses	F/N	6
33	E	7290	Other Losses	F/N	6
33	E	7300	Extraordinary Items	N	6
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	6
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	6
33	E	7500	Distribution of Income - Dividend	F/N	6
33	E	7600	Changes in Actuarial Liability	N	6
34			Total Net Position		
34			This line is calculated. Equals the sum of lines 30 through 33.		
35			Total Liabilities and Net Position		
35			This line is calculated. Equals the sum of lines 28 and 34.		

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ This additional information was intentionally left blank.

3/ Do not use without permission from Treasury or OMB

4/ Related to accounts payable

5/ Earmarked Treasury Account Symbols (TAS) only

6/ Other than earmarked TAS

7/ Related to Government Account Series securities purchased using deposit funds.

8/ Other than Federal employee and veterans benefits; for example, insurance program and Treasury-managed benefit actuarial liabilities.

9/ Does not include insurance program and Treasury-managed benefit actuarial liabilities.

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
2			Less: Earned Revenue				
2	E	5100	Revenue From Goods Sold	F/N	X		
2	E	5109	Contra Revenue for Goods Sold	F/N	X		
2	E	5200	Revenue From Services Provided	F/N	X		
2	E	5209	Contra Revenue for Services Provided	F/N	X		
2	E	5310	Interest Revenue - Other	F/N	X	A	
2	E	5311	Interest Revenue - Investments	F/N	X	A	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	E	5325	Administrative Fees Revenue	F/N	X	A	
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A	
2	E	5400	Benefit Program Revenue	F/N	X		
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	E	5500	Insurance and Guarantee Premium Revenue	N	X		
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		
2	E	5900	Other Revenue	F/N	X		
2	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		
2	E	7110	Gains on Disposition of Assets - Other	N	X		
2	E	7111	Gains on Disposition of Investments	F/N	X		
2	E	7112	Gains on Disposition of Borrowings	F	X		
2	E	7180	Unrealized Gains	F/N	X		
2	E	7190	Other Gains	F/N	X		
3			Net Program Costs				
			This line is calculated. Equals sum of lines 1 minus 2.				

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			
				Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
4			Costs not assigned to programs				
4	E	6400	Benefit Expense	F/N			4
4	E	6800	Future Funded Expenses	F/N			4
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			4
4	E	6900	Nonproduction Costs	F/N			4
4	E	7210	Losses on Disposition of Assets - Other	N	X		4
4	E	7211	Losses on Disposition of Investments	F/N	X		4
4	E	7212	Losses on Disposition of Borrowings	F	X		4
4	E	7280	Unrealized Losses	F/N	X		4
4	E	7290	Other Losses	F/N	X		4
4	E	7300	Extraordinary Items	N	X		4
4	E	7500	Distribution of Income - Dividend	F/N	X		4
4	E	7600	Changes in Actuarial Liability	N			4
5			Less: Earned revenues not attributed to programs				
5	E	5310	Interest Revenue - Other	F/N	X		5
5	E	5311	Interest Revenue - Investments	F/N	X		5
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		5
5	E	5313	Interest Revenue - Subsidy Amortization	N	X		5
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		5
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		5
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		5
5	E	5900	Other Revenue	F/N	X		5
5	E	5909	Contra Revenue for Other Revenue	F/N	X		5
5	E	7110	Gains on Disposition of Assets - Other	N	X		
5	E	7111	Gains on Disposition of Investments	F/N	X		
5	E	7112	Gains on Disposition of Borrowings	F	X		
5	E	7180	Unrealized Gains	F/N	X		
5	E	7190	Other Gains	F/N	X		
6			Net cost of operations				
			This line is calculated. Equals sum of lines 3 and 4 minus 5.				

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately
4. Cost not assigned to programs.
5. Exchange revenue not attributable to programs.

SUPPLEMENT

SECTION V

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

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

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SECTION V

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

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		Addl. Info.
						Exch / Nonexch	Cust / Noncust	
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A	9
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A	9
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A	9
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
7			Donations and Forfeitures of Cash and Cash Equivalents					
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8			Transfers-In/Out Without Reimbursement (+/-)					
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
8	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X			
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A	

SUPPLEMENT

SECTION V

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

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		Addl. Info.
						Exch / Nonexch	Cust / Noncust	
9			Other (+/-)					
9	E	5790	Other Financing Sources	X	X			2
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
9	E	7111	Gains on Disposition of Investments	X	X	T		2
9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
9	E	7180	Unrealized Gains	X	X	T		2
9	E	7190	Other Gains	X	X	T		2
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
9	E	7211	Losses on Disposition of Investments	X	X	T		2
9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
9	E	7280	Unrealized Losses	X	X	T		2
9	E	7290	Other Losses	X	X	T		2
9	E	7500	Distribution of Income - Dividend	X	X	T		2
			Other Financing Sources (Non Exchange):					
10			Donations and Forfeitures of Property					
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5900	Other Revenue	X	X	T	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11			Transfers-In/Out Without Reimbursement (+/-)					
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X			
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X			
12			Imputed Financing					
12	E	5780	Imputed Financing Sources	X	X			
13			Other (+/-)					
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	5

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SECTION V

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

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

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SECTION V

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

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes for FACTS I		Addl. Info.
						Exch / Nonexch	Cust / Noncust	
21			Appropriations Received					
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
22			Appropriations Transferred-In/Out (+/-)					
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23			Other Adjustments (Rescissions, etc.) (+/-)					
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24			Appropriations Used					
24	E	3107	Unexpended Appropriations - Used	X	X			
25			Total Budgetary Financing Sources					
			This line is calculated. Equals sum of lines 21 through 24.	X	X			
26			Total Unexpended Appropriations					
			This line is calculated. Equals sum of lines 20 and 25.	X	X			
27			Net Position					
			This line is calculated. Equals sum of lines 17 and 26.	X	X			10

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SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

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

2/ Budgetary.

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

4/ Debit-Decreases/Credit-Increases.

5/ No budgetary impact.

6/ Related to forfeitures of properties.

7/ Portion associated with nonexchange revenue.

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

9/ Reported by recipient/noncustodial entity only.

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

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

12/ This footnote was intentionally left blank.

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status
BUDGETARY RESOURCES															
1		Unobligated balance; start of year													2
1		Brought forward, October 1 (+ or -)													
1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B									+	-	U
1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B									+	-	U/E
1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B									+	-	U/E
1	4136	Contract Authority To Be Liquidated by Trust Funds		B									+	-	U
1	4137	Transfers of Contract Authority		B									+	-	U/E
1	4139	Contract Authority Carried Forward		B									+	-	U/E
1	4149	Borrowing Authority Carried Forward		B									+	-	U/E
1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B									+	-	U/E
1	4171	Nonallocation Transfers of Invested Balances - Receivable		B									+	-	U/E
1	4172	Nonallocation Transfers of Invested Balances - Payable		B									+	-	U/E
1	4201	Total Actual Resources - Collected		B									+	-	U/E
1	4221	Unfilled Customer Orders Without Advance		B							F/E		+	-	U/E
1	4222	Unfilled Customer Orders With Advance		B									+	-	U/E
1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									+	-	U/E
1	4251	Reimbursements and Other Income Earned - Receivable		B							F/E		+	-	U/E
1	4283	Interest Receivable From Treasury		B									+	-	U/E
1	4285	Receivable From the Liquidating Fund		B									+	-	U/E
1	4286	Receivable From the Financing Fund		B									+	-	U/E
1	4287	Other Federal Receivables		B									+	-	U/E
1	4384	Temporary Reduction/Cancellation Returned by Appropriation		B									+	-	U
1	4394	Receipts Unavailable for Obligation Upon Collection		B									+	-	U
1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B									+	-	U
1	4398	Offsetting Collections Temporarily Precluded From Obligation		B									+	-	U
1	4801	Undelivered Orders - Obligations, Unpaid		B									+	-	U/E
1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E
1	4901	Delivered Orders - Obligations, Unpaid		B									+	-	U/E
1	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U
2		Recoveries of prior year unpaid obligations:													
2	4310	Anticipated Recoveries of Prior-Year Obligations		E									+	-	U
2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									+	-	U/E
2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									+	-	U/E
3		Budget authority:													
3A		Appropriation:													

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
3A	4111	Debt Liquidation Appropriations		E									+	-	U	
3A	4112	Liquidation of Deficiency - Appropriations		E									+	-	U	
3A	4114	Appropriated Trust or Special Fund Receipts		E									+	-	U	
3A	4115	Loan Subsidy Appropriation		E									+	-	U	
3A	4117	Loan Administrative Expense Appropriation		E									+	-	U	
3A	4118	Reestimated Loan Subsidy Appropriation		E									+	-	U	
3A	4119	Other Appropriations Realized		E									+	-	U	
3A	4120	Anticipated Appropriations - Indefinite		E									+	-	U	1
3A	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	P								+	-	U/E	
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E									+	-	U	3
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B									-	+	U	3
3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	P								+	-	U/E	
3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E									+	-	U	
3A	4125	Loan Modification Adjustment Transfer Appropriation		E									+	-	U	
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E									+	-	U/E	3
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B									-	+	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E									+	-	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B									-	+	U/E	3
3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P								+	-	U/E	
3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E									+	-	U/E	
3A	4138	Appropriation To Liquidate Contract Authority		E									+	-	U/E	
3A	4150	Reappropriations		E									+	-	U	
3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E									+	-	U	
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P								+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P								-	+	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D								+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D								-	+	U	3
3A	4391	Adjustments to Indefinite No-Year Authority		D	E								+	-	U	
3A	4394	Receipts Unavailable for Obligation Upon Collection		E									+	-	U	3
3A	4394	Receipts Unavailable for Obligation Upon Collection		B									-	+	U	3
3B	Borrowing authority															
3B	4042	Estimated Indefinite Borrowing Authority		E									+	-	U	1
3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B								+	-	U	
3B	4141	Current-Year Borrowing Authority Realized		E									+	-	U	
3C	Contract authority															
3C	4032	Estimated Indefinite Contract Authority		E									+	-	U	1

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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									
3C	4131	Current-Year Contract Authority Realized		E										+	-	U						
3D	Spending authority from offsetting collections (gross):																					
3D1	Earned																					
3D1a	Collected																					
3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E											+	-	U/E					
3D1a	4252	Reimbursements and Other Income Earned - Collected		E											+	-	U/E					
3D1a	4260	Actual Collections of "governmental-type" Fees		E											+	-	U/E					
3D1a	4261	Actual Collections of Business-Type Fees		E											+	-	U/E					
3D1a	4262	Actual Collections of Loan Principal		E											+	-	U/E					
3D1a	4263	Actual Collections of Loan Interest		E											+	-	U/E					
3D1a	4264	Actual Collections of Rent		E											+	-	U/E					
3D1a	4265	Actual Collections From Sale of Foreclosed Property		E											+	-	U/E					
3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E											+	-	U/E					
3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E											+	-	U/E					
3D1a	4271	Actual Program Fund Subsidy Collected		E											+	-	U/E					
3D1a	4273	Interest Collected From Treasury		E											+	-	U/E					
3D1a	4275	Actual Collections From Liquidating Fund		E											+	-	U/E					
3D1a	4276	Actual Collections From Financing Fund		E											+	-	U/E					
3D1a	4277	Other Actual Collections - Federal		E											+	-	U/E					
3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E											+	-	U					
3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											+	-	U/E					
3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E											+	-	U/E					
3D1b	Change in receivables from Federal sources																					
3D1b	4251	Reimbursements and Other Income Earned - Receivable		E													F/E	+	-	U/E	3	
3D1b	4251	Reimbursements and Other Income Earned - Receivable		B														F/E	-	+	U/E	3
3D1b	4283	Interest Receivable From Treasury		E															+	-	U/E	3
3D1b	4283	Interest Receivable From Treasury		B															-	+	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		E															+	-	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		B															-	+	U/E	3
3D1b	4286	Receivable From the Financing Fund		E															+	-	U/E	3
3D1b	4286	Receivable From the Financing Fund		B															-	+	U/E	3
3D1b	4287	Other Federal Receivables		E															+	-	U/E	3
3D1b	4287	Other Federal Receivables		B															-	+	U/E	3
3D2	Change in unfilled customer orders (+ or -):																					
3D2a	Advance received																					

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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				
3D2a	4222	Unfilled Customer Orders With Advance		E										+	-	U/E	3
3D2a	4222	Unfilled Customer Orders With Advance		B										-	+	U/E	3
3D2b	Without advance from Federal sources																
3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E		+	-	U/E	3
3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E		-	+	U/E	3
3D3	Anticipated for rest of year																
3D3	4060	Anticipated Collections From Non-Federal Sources	D	E										+	-	U	1
3D3	4070	Anticipated Collections From Federal Sources	D	E										+	-	U	1
3D3	4210	Anticipated Reimbursements and Other Income	D	E										+	-	U	1
3D4	Previously unavailable																
3D4	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	S									+	-	U	
3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	S									+	-	U	
3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E										+	-	U	
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S									+	-	U	3
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S									-	+	U	3
3D5	Expenditure transfers from trust funds:																
3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E										+	-	U	1
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										+	-	U/E	3
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										-	+	U/E	3
3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										+	-	U/E	
3E	Subtotal																
3E	Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																
4	Nonexpenditure transfers, net:																
N/A	Actual transfers, budget authority (+ or -)																
4	4137	Transfers of Contract Authority		E										+	-	U/E	3
4	4137	Transfers of Contract Authority		B										-	+	U/E	3
4	4160	Anticipated Transfers - Current-Year Authority		E										+	-	U	1
4	4165	Allocations of Authority - Anticipated From Invested Balances		E										+	-	U	1
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E										+	-	U/E	3
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										-	+	U/E	3
4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E										+	-	U/E	
4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E										+	-	U	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
4	4170	Transfers - Current-Year Authority		E									+	-	U	
4	4171	Nonallocation Transfers of Invested Balances - Receivable		E									+	-	U/E	3
4	4171	Nonallocation Transfers of Invested Balances - Receivable		B									-	+	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		E									+	-	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		B									-	+	U/E	3
4	4173	Nonallocation Transfers of Invested Balances - Transferred		E									+	-	U/E	
4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E									+	-	U	
4	4176	Allocation Transfers of Prior-Year Balances		E									+	-	U/E	
4	4180	Anticipated Transfers - Prior-Year Balances		E									+	-	U	1
4	4190	Transfers - Prior-Year Balances		E									+	-	U	
4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E									+	-	U/E	
4	4192	Balance Transfers - Unexpired to Expired		E									+	-	U/E	
4	4199	Transfer of Expired Expenditure Transfers - Receivable		E									+	-	U/E	
4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E									+	-	U/E	
5	Temporarily not available pursuant to Public Law (-)															
5	4382	Temporary Reduction - New Budget Authority		E									+	-	U	
5	4383	Temporary Reduction - Prior-Year Balances		E									+	-	U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E									+	-	U	
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E									+	-	U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E									+	-	U	
5	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection		E									+	-	U	
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E									+	-	U	3
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B									-	+	U	3
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E									+	-	U	3
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B									-	+	U	3
5	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation		E									+	-	U	
6	Permanently not available:															
6	4034	Anticipated Adjustments to Contract Authority		E									+	-	U	1
6	4044	Anticipated Adjustments to Borrowing Authority		E									+	-	U	1
6	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E									+	-	U	1
6	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances		E									+	-	U	1
6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E									+	-	U/E	
6	4132	Substitution of Contract Authority		E									+	-	U	
6	4133	Decreases to Indefinite Contract Authority		E									+	-	U	
6	4134	Contract Authority Withdrawn		E									+	-	U	
6	4135	Contract Authority Liquidated		E	S								+	-	U	

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
6	4135	Contract Authority Liquidated		E	P								+	-	U	
6	4136	Contract Authority To Be Liquidated by Trust Funds		E									+	-	U	3
6	4136	Contract Authority To Be Liquidated by Trust Funds		B									-	+	U	3
6	4140	Substitution of Borrowing Authority		E	P								+	-	U	
6	4140	Substitution of Borrowing Authority		E	S								+	-	U	
6	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized		E									+	-	U	
6	4144	Borrowing Authority Withdrawn		E									+	-	U	
6	4146	Actual Repayments of Debt, Current-Year Authority		E									+	-	U	
6	4147	Actual Repayments of Debt, Prior-Year Balances		E									+	-	U/E	
6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									+	-	U	
6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									+	-	U/E	
6	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		E									+	-	U/E	
6	4350	Canceled Authority		E									+	-	U/E	
6	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E									+	-	U/E	
6	4355	Cancellation of Appropriation From Unavailable Receipts		E									+	-	U/E	
6	4356	Cancellation of Appropriation From Invested Balances		E									+	-	U/E	
6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									+	-	U/E	
6	4391	Adjustments to Indefinite No-Year Authority	C	E									+	-	U	
6	4392	Permanent Reduction - New Budget Authority		E									+	-	U	
6	4393	Permanent Reduction - Prior-Year Balances		E									+	-	U/E	
7	Total budgetary resources															
STATUS OF BUDGETARY RESOURCES																
8	Obligations incurred:															
8A	Direct:															
8A	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				D		+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			D		+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		C					D		-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		C					D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			D		+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C					D		-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					D		+	-	U/E	3

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

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

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.			
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status		
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					R			+	-	U/E	3
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C					R			-	+	U/E	
8B	4901	Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		A	###				R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		C					R			+	-	U/E	3
8B	4902	Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		C					R			-	+	U/E	
8B	4908	Authority Outlayed Not Yet Disbursed		E		C					R			-	+	U	3
8B	4908	Authority Outlayed Not Yet Disbursed		B		C					R			+	-	U	3
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C					R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C					R			-	+	U/E	
8C	Subtotal (+8A+8B)																
9	Unobligated balance:																
9A	Apportioned:																
9A	4510	Apportionments		E							A			-	+	U	
9A	4510	Apportionments		E							S			-	+	U	
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S			-	+	U	1
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A			-	+	U	1
9A	4610	Allotments - Realized Resources		E										-	+	U	
9A	4700	Commitments - Programs Subject to Apportionment		E										-	+	U	
9B	Exempt from apportionment:																
9B	4620	Unobligated Funds Exempt From Apportionment		E										-	+	U	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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				
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E										-	+	U	1
9B	4720	Commitments - Programs Exempt From Apportionment		E										-	+	U	
9C	Subtotal (+9A + 9B)																
10	Unobligated balance not available:																
10	4060	Anticipated Collections From Non-Federal Sources	C	E										-	+	U	1
10	4070	Anticipated Collections From Federal Sources	C	E										-	+	U	1
10	4210	Anticipated Reimbursements and Other Income	C	E										-	+	U	1
10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E										-	+	U	1
10	4420	Unapportioned Authority - Pending Rescission		E										-	+	U	
10	4430	Unapportioned Authority - OMB Deferral		E										-	+	U	
10	4450	Unapportioned Authority		E										-	+	U	
10	4630	Funds Not Available for Commitment/Obligation		E										-	+	U	
10	4650	Allotments - Expired Authority		E										-	+	E	
11	Total status of budgetary resources																
CHANGE IN OBLIGATED BALANCES																	
12	Obligated balance, net; start of year:																
12A	Unpaid obligations, start of year:																
12A	4801	Undelivered Orders - Obligations, Unpaid		B										-	+	U/E	
12A	4901	Delivered Orders - Obligations, Unpaid		B										-	+	U/E	
12B	Uncollected customer payments from Federal sources, start of year:																
12B	4221	Unfilled Customer Orders Without Advance		B								F/E		-	+	U/E	
12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										-	+	U/E	
12B	4251	Reimbursements and Other Income Earned - Receivable		B								F/E		-	+	U/E	
12B	4283	Interest Receivable From Treasury		B										-	+	U/E	
12B	4285	Receivable From the Liquidating Fund		B										-	+	U/E	
12B	4286	Receivable From the Financing Fund		B										-	+	U/E	
12B	4287	Other Federal Receivables		B										-	+	U/E	
12C	Total, unpaid obligated balance, brought forward, net (+12A-12B)																
13	Obligations incurred (+)																
13	4801	Undelivered Orders - Obligations, Unpaid		E										-	+	U/E	3
13	4801	Undelivered Orders - Obligations, Unpaid		B										+	-	U/E	3

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E	3
13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	
13	4901	Delivered Orders - Obligations, Unpaid		E									-	+	U/E	3
13	4901	Delivered Orders - Obligations, Unpaid		B									+	-	U/E	3
13	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
13	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	3
13	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U	3
13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	
14	Gross outlays (-)															
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	3
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									-	+	U/E	3
14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	
14	4902	Delivered Orders - Obligations, Paid		E									+	-	U/E	
14	4908	Authority Outlayed Not Yet Disbursed		E									+	-	U	3
14	4908	Authority Outlayed Not Yet Disbursed		B									-	+	U	3
14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									+	-	U/E	
15	Obligated balance transfers, net:															
15A	A. Actual transfers, unpaid obligations (+ or -)															
15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15B	B. Actual transfers, uncollected customer payments from Federal sources (+ or -)															
15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
15B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E		-	+	U/E	
15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E		-	+	U/E	
15B	4234	Other Federal Receivables - Transferred		E									-	+	U/E	
15C	Total unpaid obligated balance transferred, net (+15A+15B)															
16	Recoveries of prior-year unpaid obligations, actual (-)															
16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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		Change in uncollected customer payments from Federal sources														
17	4221	Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	3
17	4221	Unfilled Customer Orders Without Advance		B								F/E	+	-	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									+	-	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	+	-	U/E	3
17	4283	Interest Receivable From Treasury		E									-	+	U/E	3
17	4283	Interest Receivable From Treasury		B									+	-	U/E	3
17	4285	Receivable From the Liquidating Fund		E									-	+	U/E	3
17	4285	Receivable From the Liquidating Fund		B									+	-	U/E	3
17	4286	Receivable From the Financing Fund		E									-	+	U/E	3
17	4286	Receivable From the Financing Fund		B									+	-	U/E	3
17	4287	Other Federal Receivables		E									-	+	U/E	3
17	4287	Other Federal Receivables		B									+	-	U/E	3
18		Obligated balance, net, end of period:														
18A		Unpaid obligations (+)														
18A	4801	Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4901	Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18B		Uncollected customer payments from Federal sources (-)														
18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
18B	4221	Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	
18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	
18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	-	+	U/E	
18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	-	+	U/E	
18B	4234	Other Federal Receivables - Transferred		E									-	+	U/E	
18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	
18B	4283	Interest Receivable From Treasury		E									-	+	U/E	
18B	4285	Receivable From the Liquidating Fund		E									-	+	U/E	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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			
18B	4286	Receivable From the Financing Fund		E									-	+	U/E	
18B	4287	Other Federal Receivables		E									-	+	U/E	
18C	Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.															
NET OUTLAYS																
19	Net Outlays:															
19A	Gross outlays (+)															
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	3
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E	3
19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	
19A	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
19A	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	3
19A	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U	3
19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	
19B	Offsetting collections (-)															
19B	4212	Liquidation of Deficiency - Offsetting Collections		E									-	+	U/E	
19B	4222	Unfilled Customer Orders With Advance		E									-	+	U/E	3
19B	4222	Unfilled Customer Orders With Advance		B									+	-	U/E	3
19B	4252	Reimbursements and Other Income Earned - Collected		E									-	+	U/E	
19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									-	+	U/E	
19B	4260	Actual Collections of "governmental-type" Fees		E									-	+	U/E	
19B	4261	Actual Collections of Business-Type Fees		E									-	+	U/E	
19B	4262	Actual Collections of Loan Principal		E									-	+	U/E	
19B	4263	Actual Collections of Loan Interest		E									-	+	U/E	
19B	4264	Actual Collections of Rent		E									-	+	U/E	
19B	4265	Actual Collections From Sale of Foreclosed Property		E									-	+	U/E	
19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									-	+	U/E	
19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									-	+	U/E	
19B	4271	Actual Program Fund Subsidy Collected		E									-	+	U/E	
19B	4273	Interest Collected From Treasury		E									-	+	U/E	
19B	4275	Actual Collections From Liquidating Fund		E									-	+	U/E	
19B	4276	Actual Collections From Financing Fund		E									-	+	U/E	
19B	4277	Other Actual Collections - Federal		E									-	+	U/E	
19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									-	+	U	
19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									-	+	U/E	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes 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			
19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
19C	Less: Distributed offsetting receipts															
19C	1010	Fund Balance With Treasury		E									-	+		3,4,5
19C	1010	Fund Balance With Treasury		B									+	-		3,4,5
19C	5100	Revenue From Goods Sold		E									+	-		5
19C	5109	Contra Revenue for Goods Sold		E									+	-		5
19C	5200	Revenue From Services Provided		E									+	-		5
19C	5209	Contra Revenue for Services Provided		E									+	-		5
19C	5310	Interest Revenue - Other		E									+	-		5
19C	5311	Interest Revenue - Investments		E									+	-		5
19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds		E									+	-		5
19C	5317	Contra Revenue for Interest Revenue - Loans Receivable		E									+	-		5
19C	5318	Contra Revenue for Interest Revenue - Investments		E									+	-		5
19C	5319	Contra Revenue for Interest Revenue - Other		E									+	-		5
19C	5320	Penalties and Fines Revenue		E									+	-		5
19C	5324	Contra Revenue for Penalties and Fines		E									+	-		5
19C	5325	Administrative Fees Revenue		E									+	-		5
19C	5329	Contra Revenue for Administrative Fees		E									+	-		5
19C	5400	Benefit Program Revenue		E									+	-		5
19C	5409	Contra Revenue for Benefit Program Revenue		E									+	-		5
19C	5500	Insurance and Guarantee Premium Revenue		E									+	-		5
19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		E									+	-		5
19C	5600	Donated Revenue - Financial Resources		E									+	-		5
19C	5609	Contra Revenue for Donations - Financial Resources		E									+	-		5
19C	5750	Expenditure Financing Sources - Transfers-In		E									+	-		5
19C	5800	Tax Revenue Collected - Not Otherwise Classified		E									+	-		5
19C	5801	Tax Revenue Collected - Individual		E									+	-		5
19C	5802	Tax Revenue Collected - Corporate		E									+	-		5
19C	5803	Tax Revenue Collected - Unemployment		E									+	-		5
19C	5804	Tax Revenue Collected - Excise		E									+	-		5
19C	5805	Tax Revenue Collected - Estate and Gift		E									+	-		5
19C	5806	Tax Revenue Collected - Customs		E									+	-		5
19C	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified		E									+	-		5
19C	5821	Tax Revenue Accrual Adjustment - Individual		E									+	-		5
19C	5822	Tax Revenue Accrual Adjustment - Corporate		E									+	-		5
19C	5823	Tax Revenue Accrual Adjustment - Unemployment		E									+	-		5
19C	5824	Tax Revenue Accrual Adjustment - Excise		E									+	-		5
19C	5825	Tax Revenue Accrual Adjustment - Estate and Gift		E									+	-		5

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											Add. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit		TAFS Status	
19C	5826	Tax Revenue Accrual Adjustment - Customs		E									+	-		5
19C	5830	Contra Revenue for Taxes - Not Otherwise Classified		E									+	-		5
19C	5831	Contra Revenue for Taxes - Individual		E									+	-		5
19C	5832	Contra Revenue for Taxes - Corporate		E									+	-		5
19C	5833	Contra Revenue for Taxes - Unemployment		E									+	-		5
19C	5834	Contra Revenue for Taxes - Excise		E									+	-		5
19C	5835	Contra Revenue for Taxes - Estate and Gift		E									+	-		5
19C	5836	Contra Revenue for Taxes - Customs		E									+	-		5
19C	5890	Tax Revenue Refunds - Not Otherwise Classified		E									+	-		5
19C	5891	Tax Revenue Refunds - Individual		E									+	-		5
19C	5892	Tax Revenue Refunds - Corporate		E									+	-		5
19C	5893	Tax Revenue Refunds - Unemployment		E									+	-		5
19C	5894	Tax Revenue Refunds - Excise		E									+	-		5
19C	5895	Tax Revenue Refunds - Estate and Gift		E									+	-		5
19C	5896	Tax Revenue Refunds - Customs		E									+	-		5
19C	5900	Other Revenue		E									+	-		5
19C	5909	Contra Revenue for Other Revenue		E									+	-		5
19D	Net outlays															

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FOOTNOTES AND ADDITIONAL INFORMATION:ADDITIONAL INFORMATION

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

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.
 - The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.)
The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

 - The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

 - The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

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

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

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

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

- 5/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

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

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	This line is calculated. Equals sum of lines 1 through 7.				
9	Accrual Adjustments				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable - Not Otherwise Classified	S	
9	E-B	1341	Interest Receivable - Loans	S	
9	E-B	1342	Interest Receivable - Investments	S	
9	E-B	1343	Interest Receivable - Taxes	S	
9	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
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	

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
9	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	S	
10	Total Custodial Revenue				
10	This line is calculated. Equals sum of lines 8 through 9.				
Disposition of Collections:					
11	Transferred to Others (by Recipient):				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
11	E	5891	Tax Revenue Refunds - Individual	S	
11	E	5892	Tax Revenue Refunds - Corporate	S	
11	E	5893	Tax Revenue Refunds - Unemployment	S	
11	E	5894	Tax Revenue Refunds - Excise	S	
11	E	5895	Tax Revenue Refunds - Estate and Gift	S	
11	E	5896	Tax Revenue Refunds - Customs	S	
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
11	E	6330	Other Interest Expenses	S	
12	(Increase)/Decrease in Amount Yet To Be Transferred (+/-)				
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refunds and Other Payments				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
14	Retained by the Reporting Entity				
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.				
<i>"Optional Method"</i>					
15	Net Custodial Activity				
15	This line is calculated. Equals total of lines 10-11-12-13-14.				11
<i>"Optional Method"</i>					
15	This line is calculated. Equals total of lines 10-11+12-13-14.				11
<i>"Optional Method"</i>					

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Footnotes and Additional Information:

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

Footnotes:

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

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

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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