

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>																						
			0001 through 0999 Not supported by USSGL.																			
<b>1000</b>	<b>Total new obligations (+)</b>																					
1000	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											X	U				
1000	+	-	4801	Undelivered Orders - Obligations, Unpaid		B											X	U				
1000	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											X	U				
1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	U				
1000	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											X	U				
1000	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											X	U				
1000	-	+	4901	Delivered Orders - Obligations, Unpaid		E											X	U				
1000	+	-	4901	Delivered Orders - Obligations, Unpaid		B											X	U				
1000	-	+	4902	Delivered Orders - Obligations, Paid		E											X	U				
1000	+	-	4908	Authority Outlaid Not Yet Disbursed		E											X	U				
1000	-	+	4908	Authority Outlaid Not Yet Disbursed		B											X	U				
1000	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											X	U				
1000	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E											X	U				
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>																						
<b>2140</b>	<b>Unobligated balance carried forward, start of year</b>																					
2140	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B											X	U				
2140	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B											X	U				
2140	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B											X	U				
2140	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B											X	U				
2140	+	-	4137	Transfers of Contract Authority		B											X	U				
2140	+	-	4139	Contract Authority Carried Forward		B												U				
2140	+	-	4149	Borrowing Authority Carried Forward		B												U				
2140	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B											X	U				
2140	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B											X	U				
2140	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B											X	U				
2140	+	-	4201	Total Actual Resources - Collected		B												U				
2140	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E								X	U				
2140	+	-	4222	Unfilled Customer Orders With Advance		B											X	U				
2140	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											X	U				
2140	+	-	4251	Reimbursements and Other Income Earned - Receivable		B			F/E								X	U				
2140	+	-	4281	Actual Program Fund Subsidy Receivable		B											X	U				
2140	+	-	4283	Interest Receivable From Treasury		B											X	U				
2140	+	-	4285	Receivable From the Liquidating Fund		B											X	U				
2140	+	-	4286	Receivable From the Financing Fund		B											X	U				
2140	+	-	4287	Other Federal Receivables		B											X	U				
2140	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		B											X	U				
2140	+	-	4394	Receipts Unavailable for Obligation Upon Collection		B											X	U				
2140	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B											X	U				
2140	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		B											X	U				
2140	+	-	4801	Undelivered Orders - Obligations, Unpaid		B											X	U				
2140	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	U				

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P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1					
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
2140	+	-	4901	Delivered Orders - Obligations, Unpaid		B											X	U					
2140	+	-	4908	Authority Outlayed Not Yet Disbursed		B											X	U					
<b>2145</b>	<b>Adjustment to unobligated balance carried forward, start of year</b>																						
2145	+	-	4111	Debt Liquidation Appropriations		E	P/D										B	U				1/3/4	
2145	+	-	4112	Liquidation of Deficiency - Appropriations		E											B	U				1/3/4	
2145	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P/D				D						B	U				2	
2145	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P/D										B	U				7/8	
2145	+	-	4115	Loan Subsidy Appropriation		E	P/D										B	U				1/3/4	
2145	+	-	4117	Loan Administrative Expense Appropriation		E	P/D										B	U				1/3/4	
2145	+	-	4118	Reestimated Loan Subsidy Appropriation		E					M						B	U				1/3/4	
2145	+	-	4119	Other Appropriations Realized		E	P/D										B	U					
2145	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E											B	U				1	
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D						B/P	U				1	
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P										B/P	U				7/8	
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S										B/P	U					
2145	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D						B/P	U				2	
2145	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E											B/P	U				7/8	
2145	+	-	4125	Loan Modification Adjustment Transfer Appropriation		E					M						B	U				1/3/4	
2145	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E											B/P	U				7/8	
2145	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E					M						B/P	U				7	
2145	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E											B/P	U				7/8	
2145	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D						B	U				1	
2145	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P										B	U				7/8	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M						B	U				1	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D						B	U				2	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E											B	U				7/8	
2145	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn		E											B	U					
2145	+	-	4131	Current-Year Contract Authority Realized		E											P	U					
2145	+	-	4132	Substitution of Contract Authority		E	S				M						P	U					
2145	+	-	4133	Decreases to Indefinite Contract Authority		E											P	U					
2145	+	-	4134	Contract Authority Withdrawn		E											P	U					
2145	+	-	4135	Contract Authority Liquidated		E	P/S										B/P	U					
2145	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E											P	U					
2145	+	-	4137	Transfers of Contract Authority		E					M						B/P	U					
2145	+	-	4138	Appropriation To Liquidate Contract Authority		E											B/P	U					
2145	+	-	4140	Substitution of Borrowing Authority		E	P/S										B	U					
2145	+	-	4141	Current-Year Borrowing Authority Realized		E											P	U					
2145	+	-	4143	Decreases to Indefinite Borrowing Authority		E											P	U					
2145	+	-	4144	Borrowing Authority Withdrawn		E											P	U					
2145	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P/S										B	U					
2145	+	-	4147	Actual Repayments of Debt, Prior-Year Balances		E											B	U					
2145	+	-	4150	Reappropriations		E											B	U					

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P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2145	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E											B	U				
2145	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E											B	U				
2145	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E											P	U			1/3/4	
2145	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E											P	U				
2145	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E											B/P	U				
2145	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances		E											B	U				
2145	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E											B/P	U				
2145	+	-	4170	Transfers - Current-Year Authority		E	P/S										B	U				
2145	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		E											B/P	U				
2145	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		E											B/P	U				
2145	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred		E											B	U				
2145	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P/S										B	U				
2145	+	-	4176	Allocation Transfers of Prior-Year Balances		E											B	U				
2145	+	-	4190	Transfers - Prior-Year Balances		E											B	U				
2145	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E											B	U				
2145	+	-	4192	Balance Transfers - Unexpired to Expired		E											B	U				
2145	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable		E											P	U				
2145	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E											B	U				
2145	+	-	4221	Unfilled Customer Orders Without Advance		E			F/E								B/P	U				
2145	+	-	4222	Unfilled Customer Orders With Advance		E											B	U				
2145	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											B/P	U				
2145	+	-	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E								B/P	U				
2145	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											B/P	U				
2145	+	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E								B/P	U				
2145	+	-	4234	Other Federal Receivables - Transferred		E											B/P	U				
2145	+	-	4251	Reimbursements and Other Income Earned - Receivable		E			F/E								B/P	U				
2145	+	-	4252	Reimbursements and Other Income Earned - Collected		E											B	U				
2145	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											B	U				
2145	+	-	4260	Actual Collections of "governmental-type" Fees		E											B	U				
2145	+	-	4261	Actual Collections of Business-Type Fees		E											B	U				
2145	+	-	4262	Actual Collections of Loan Principal		E											B	U				
2145	+	-	4263	Actual Collections of Loan Interest		E											B	U				
2145	+	-	4264	Actual Collections of Rent		E											B	U				
2145	+	-	4265	Actual Collections From Sale of Foreclosed Property		E											B	U				
2145	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E											B	U				
2145	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E											B	U				
2145	+	-	4271	Actual Program Fund Subsidy Collected		E											B	U				
2145	+	-	4273	Interest Collected From Treasury		E											B	U				
2145	+	-	4275	Actual Collections From Liquidating Fund		E											B	U				
2145	+	-	4276	Actual Collections From Financing Fund		E											B	U				
2145	+	-	4277	Other Actual Collections - Federal		E											B	U				
2145	+	-	4281	Actual Program Fund Subsidy Receivable		E											B/P	U				
2145	+	-	4283	Interest Receivable From Treasury		E											B/P	U				

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Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2145	+	-	4285	Receivable From the Liquidating Fund		E											B/P	U				
2145	+	-	4286	Receivable From the Financing Fund		E											B/P	U				
2145	+	-	4287	Other Federal Receivables		E											B/P	U				
2145	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E					M						B/P	U				
2145	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E											P	U				
2145	+	-	4350	Canceled Authority		E											B/P	U				
2145	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E											B/P	U				
2145	+	-	4355	Cancellation of Appropriation From Unavailable Receipts		E											B/P	U			2/7	
2145	+	-	4356	Cancellation of Appropriation From Invested Balances		E											B/P	U			2/7	
2145	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											P	U			2/7	
2145	+	-	4382	Temporary Reduction - New Budget Authority		E	P/D/S										P	U				
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	D				D						P	U				1
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S										P	U				1/3/4
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P/S										P	U				
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D						P	U				1/2
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S										P	U				1/3/4
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P										P	U				2/7/8
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D										P	U				7/8
2145	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D				D						B	U				
2145	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P										B	U				
2145	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P										B	U				
2145	+	-	4391	Adjustments to Indefinite No-Year Authority		E											B	U				1/3/4
2145	+	-	4392	Permanent Reduction - New Budget Authority		E	S				D						B	U				
2145	+	-	4392	Permanent Reduction - New Budget Authority		E	B/C/D/P/R										B	U				
2145	+	-	4393	Permanent Reduction - Prior-Year Balances		E											B	U				
2145	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E											B/P	U				2/7/8
2145	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C				D						B/P	U				
2145	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P										B/P	U				
2145	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E											B/P	U				1/3/4
2145	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E											B/P	U				
2145	+	-	4801	Undelivered Orders - Obligations, Unpaid		E											B/P	U				
2145	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											B	U				
2145	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											B/P	U				
2145	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											B/P	U				
2145	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											B	U				
2145	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											B/P	U				
2145	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											B	U				
2145	+	-	4901	Delivered Orders - Obligations, Unpaid		E											B/P	U				
2145	+	-	4902	Delivered Orders - Obligations, Paid		E											B	U				
2145	+	-	4908	Authority Outlayed Not Yet Disbursed		E											B	U				
2145	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid		E											B/P	U				

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P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2145	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											B/P	U				
2145	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E											B	U				
2145	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											B/P	U				
2145	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E											B	U				
<b>2200</b>	<b>New budget authority (gross)</b>																					
2200	This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																					
<b>2210</b>	<b>Resources available from recoveries of prior year obligations</b>																					
2210	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											X	U				
2210	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											X	U				
<b>2221</b>	<b>Unobligated balance transferred to other accounts (-) [xx-xxxx]</b>																					
2221	+	-	4176	Allocation Transfers of Prior-Year Balances	C	E							##	####			X	U				
2221	+	-	4190	Transfers - Prior-Year Balances	C	E							##	####			X	U				
<b>2222</b>	<b>Unobligated balance transferred from other accounts (+) [xx-xxxx]</b>																					
2222	+	-	4176	Allocation Transfers of Prior-Year Balances	D	E							##	####			X	U				
2222	+	-	4190	Transfers - Prior-Year Balances	D	E							##	####			X	U				
<b>2230</b>	<b>Expired unobligated balance transfer to unexpired account (+)</b>																					
2230	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E											X	U				
2230	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable		E											X	U				
<b>2235</b>	<b>Unexpired unobligated balance transfer to expired account (-)</b>																					
2235	+	-	4192	Balance Transfers - Unexpired to Expired		E											X	U				
<b>2240</b>	<b>Capital transfer to general fund (-)</b>																					
2240	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E											X	U				
<b>2260</b>	<b>Portion applied to repay debt (-)</b>																					
2260	+	-	4147	Actual Repayments of Debt, Prior-Year Balances		E											X	U				
<b>2270</b>	<b>Balance borrowing authority withdrawn (-)</b>																					
2270	+	-	4144	Borrowing Authority Withdrawn		E											X	U				
<b>2275</b>	<b>Balance of contract authority withdrawn (-)</b>																					
2275	+	-	4134	Contract Authority Withdrawn		E											X	U				
<b>2333</b>	<b>Adjustment for change in allocation</b>																					
2333	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E											X	U				
<b>2341</b>	<b>Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds)</b>																					
	This line is not required to be supported by the USSGL in fiscal 2008, but will be required for fiscal 2009.																					
<b>2342</b>	<b>Adjustment for change in investments of zero coupon bonds (revolving funds)</b>																					
	This line is not required to be supported by the USSGL in fiscal 2008, but will be required for fiscal 2009.																					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>2390</b>	<b>Total budgetary resources available for obligation</b>																					
	This line is calculated. Equals sum of P&F lines 2140 through 2342, when there are multiple entries on lines 2140 through 2342.																					
<b>2395</b>	<b>Total new obligations (-)</b>																					
2395	This line is calculated. Same as P&F line 1000, with opposite sign.																					
<b>2397</b>	<b>Deficiency</b>																					
2397	This line is not required to be supported by the USSGL.																					
<b>2398</b>	<b>Unobligated balance expiring or withdrawn (-)</b>																					
2398	+	-	4350	Canceled Authority		E											X	U	X	N		
2398	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E											X	U		N		
2398	+	-	4355	Cancellation of Appropriation From Unavailable Receipts		E											X	U		N	2/7	
2398	+	-	4356	Cancellation of Appropriation From Invested Balances		E											X	U		N	2/7	
2398	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											X	U		N	2/7	
2398	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E											X	U		N		
2398	+	-	4420	Unapportioned Authority - Pending Rescission		E												U		Y		
2398	+	-	4450	Unapportioned Authority		E												U		Y		
2398	+	-	4510	Apportionments		E		A										U		Y		
2398	+	-	4510	Apportionments		E		S										U		Y		
2398	+	-	4610	Allotments - Realized Resources		E												U		Y		
2398	+	-	4620	Unobligated Funds Exempt From Apportionment		E												U		Y		
2398	+	-	4630	Funds Not Available for Commitment/Obligation		E												U		Y		
2398	+	-	4700	Commitments - Programs Subject to Apportionment		E												U		Y		
2398	+	-	4720	Commitments - Programs Exempt From Apportionment		E												U		Y		
<b>2440</b>	<b>Unobligated balance carried forward, end of year</b>																					
2440	-	+	4420	Unapportioned Authority - Pending Rescission		E												U		N		
2440	-	+	4430	Unapportioned Authority - OMB Deferral		E												U		N		
2440	-	+	4450	Unapportioned Authority		E												U		N		
2440	-	+	4510	Apportionments		E		A										U		N		
2440	-	+	4510	Apportionments		E		S										U		N		
2440	-	+	4610	Allotments - Realized Resources		E												U		N		
2440	-	+	4620	Unobligated Funds Exempt From Apportionment		E												U		N		
2440	-	+	4630	Funds Not Available for Commitment/Obligation		E												U		N		
2440	-	+	4700	Commitments - Programs Subject to Apportionment		E												U		N		
2440	-	+	4720	Commitments - Programs Exempt From Apportionment		E												U		N		
<b>MEMORANDUM ENTRIES</b>																						
<b>2441</b>	<b>Special and trust fund receipts returned to schedule N (+)</b>																					
2441	-	+	4350	Canceled Authority		E											X	E		N	2/7	
2441	-	+	4355	Cancellation of Appropriation From Unavailable Receipts		E											X	E		N	2/7	
2441	-	+	4356	Cancellation of Appropriation From Invested Balances		E											X	E		N	2/7	
2441	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											X	E		N	2/7	
2441	-	+	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E											X	U		N		
<b>2451</b>	<b>Expired unobligated balance carried forward, start of year (special and trust funds)</b>																					
2451	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B											X	E			2/7	
2451	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B											X	E			2/7	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1																												
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.																						
2451	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B											X	E				2/7																						
2451	+	-	4137	Transfers of Contract Authority		B											X	E				2/7																						
2451	+	-	4139	Contract Authority Carried Forward		B												E				2/7																						
2451	+	-	4149	Borrowing Authority Carried Forward		B												E				2/7																						
2451	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B											X	E				2/7																						
2451	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B											X	E				2/7																						
2451	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B											X	E				2/7																						
2451	+	-	4201	Total Actual Resources - Collected		B												E				2/7																						
2451	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E								X	E				2/7																						
2451	+	-	4222	Unfilled Customer Orders With Advance		B											X	E				2/7																						
2451	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											X	E				2/7																						
2451	+	-	4251	Reimbursements and Other Income Earned - Receivable		B			F/E								X	E				2/7																						
2451	+	-	4281	Actual Program Fund Subsidy Receivable		B											X	E				2/7																						
2451	+	-	4283	Interest Receivable From Treasury		B											X	E				2/7																						
2451	+	-	4285	Receivable From the Liquidating Fund		B											X	E				2/7																						
2451	+	-	4286	Receivable From the Financing Fund		B											X	E				2/7																						
2451	+	-	4287	Other Federal Receivables		B											X	E				2/7																						
2451	+	-	4801	Undelivered Orders - Obligations, Unpaid		B											X	E				2/7																						
2451	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	E				2/7																						
2451	+	-	4901	Delivered Orders - Obligations, Unpaid		B											X	E				2/7																						
2452	Expired unobligated balance carried forward, end of year (special and trust funds)																																											
2452	-	+	4650	Allotments - Expired Authority		E												E				2/7																						
<b>NEW BUDGET AUTHORITY (GROSS), DETAIL</b>																																												
4000	Appropriation																																											
4000	+	-	4111	Debt Liquidation Appropriations		E	P				D						X	U				1/3/4																						
4000	+	-	4112	Liquidation of Deficiency - Appropriations		E					D						X	U				1/3/4																						
4000	+	-	4115	Loan Subsidy Appropriation		E	P				D						X	U				1/3/4																						
4000	+	-	4117	Loan Administrative Expense Appropriation		E	P				D						X	U				1/3/4																						
4000	+	-	4119	Other Appropriations Realized		E	P				D				X		X	U																										
4000	+	-	4138	Appropriation To Liquidate Contract Authority		E					D						X	U				1/3/4																						
4000	+	-	4391	Adjustments to Indefinite No-Year Authority		E					D						X	U				1/3/4																						
4020	Appropriation (special fund)																																											
4020	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				D						X	U				2																						
4020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D						X	U				1																						
4020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D						X	U				2																						
4020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D						X	U				1																						
4020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D						X	U				2																						
4020	+	-	4138	Appropriation To Liquidate Contract Authority		E					D						X	U				2																						
4020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				D						X	U				2																						
4020	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				D						X	U				2																						
4020	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					D						X	U				2																						
4020	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					D						X	U				2																						
4026	Appropriation (trust fund)																																											
4026	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				D						X	U				7/8																						
4026	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D						X	U				7/8																						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4026	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D						X	U			7/8	
4026	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E					D						X	U			7/8	
4026	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B					D						X	U			7/8	
4026	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E					D						X	U			7/8	
4026	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B					D						X	U			7/8	
4026	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D						X	U			7/8	
4026	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D						X	U			7/8	
4026	+	-	4138	Appropriation To Liquidate Contract Authority		E					D						X	U			7/8	
4026	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				D						X	U			7/8	
4026	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				D						X	U			7/8	
4026	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					D						X	U			7/8	
4026	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					D						X	U			7/8	
<b>4028 Appropriation available from subsequent year</b>																						
4028	+	-	4119	Other Appropriations Realized		E	P				D				F		X	U				
<b>4029 Appropriation available in prior year (-)</b>																						
4029	-	+	4119	Other Appropriations Realized		E	P				D				P		X	U				
<b>4035 Appropriation permanently reduced (-)</b>																						
4035	+	-	4392	Permanent Reduction - New Budget Authority		E	P				D						X	U				
<b>4036 Unobligated balance permanently reduced (-)</b>																						
4036	+	-	4383	Temporary Reduction - Prior-Year Balances		E	D				D						X	U			1	
4036	+	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S				D						X	U				
<b>4037 Appropriation temporarily reduced (-)</b>																						
4037	+	-	4382	Temporary Reduction - New Budget Authority		E	P				D						X	U				
4037	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P				D						X	U				
<b>4038 Unobligated balance temporarily reduced (-)</b>																						
4038	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P				D						X	U				
4038	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P				D						X	U				
<b>4045 Portion precluded from obligation (-)</b>																						
4045	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P				D						X	U				
4045	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	P				D						X	U				
<b>4047 Portion applied to repay debt (-)</b>																						
4047	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P				D						X	U				
<b>4048 Portion applied to liquidate deficiencies (-)</b>																						
4048	-	+	4112	Liquidation of Deficiency - Appropriations		E					D						X	U				
<b>4049 Portion applied to liquidate contract authority (-)</b>																						
4049	+	-	4135	Contract Authority Liquidated		E	P				D						X	U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4049	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E					D						X	U				
4049	-	+	4136	Contract Authority To Be Liquidated by Trust Funds		B					D						X	U				
<b>4050</b>	<b>Portion of appropriation to liquidate contract authority withdrawn (-)</b>																					
4050	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn		E											X	U				
<b>4053</b>	<b>Portion substituted for borrowing authority (-)</b>																					
4053	+	-	4140	Substitution of Borrowing Authority		E	P				D						X	U				
<b>4100</b>	<b>Transferred to other accounts (-) [xx-xxxx]</b>																					
4100	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E					D		##	####			X	U				
4100	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B					D		##	####			X	U				
4100	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E					D		##	####			X	U				
4100	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E					D		##	####			X	U				
4100	+	-	4170	Transfers - Current-Year Authority	C	E	P				D		##	####			X	U				
4100	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	C	E					D		##	####			X	U				
4100	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	C	B					D		##	####			X	U				
4100	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	C	E					D		##	####			X	U				
4100	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	P				D		##	####			X	U				
<b>4200</b>	<b>Transferred from other accounts (+) [xx-xxxx]</b>																					
4200	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E					D		##	####			X	U				
4200	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B					D		##	####			X	U				
4200	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E					D		##	####			X	U				
4200	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E					D		##	####			X	U				
4200	+	-	4170	Transfers - Current-Year Authority	D	E	P				D		##	####			X	U				
4200	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E					D		##	####			X	U				
4200	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B					D		##	####			X	U				
4200	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	D	E					D		##	####			X	U				
4200	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	P				D		##	####			X	U				
<b>4300</b>	<b>Appropriation (total discretionary)</b>																					
4300				This line is calculated. Equals sum of P&F lines 4000 through 4200.																		
<b>4700</b>	<b>Borrowing authority</b>																					
4700	+	-	4141	Current-Year Borrowing Authority Realized		E					D						X	U				
4700	+	-	4143	Decreases to Indefinite Borrowing Authority		E					D						X	U				
<b>4735</b>	<b>Borrowing authority permanently reduced (-)</b>																					
4735	+	-	4392	Permanent Reduction - New Budget Authority		E	B				D						X	U				
<b>4790</b>	<b>Borrowing authority (total)</b>																					
4790				This line is calculated. Equals sum of P&F lines 4700 through 4735.																		
<b>4900</b>	<b>Contract authority</b>																					
4900	+	-	4131	Current-Year Contract Authority Realized		E					D						X	U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1					
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-avance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4900	+	-	4133	Decreases to Indefinite Contract Authority		E					D						X	U				
<b>4935 Contract authority permanently reduced (-)</b>																						
4935	+	-	4392	Permanent Reduction - New Budget Authority		E	C				D						X	U				
<b>4936 Unobligated balance permanently reduced (-)</b>																						
4936	+	-	4393	Permanent Reduction - Prior-Year Balances		E	C				D						X	U				
<b>4945 Portion precluded from obligation (limitation on obligations) (-)</b>																						
4945	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C				D						X	U				
4945	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	C				D						X	U				
<b>4990 Contract authority (total)</b>																						
4990				This line is calculated. Equals sum of P&F lines 4900 through 4945.																		
<b>5000 Reappropriation</b>																						
5000	+	-	4150	Reappropriations		E					D						X	U				
<b>5035 Reappropriation permanently reduced (-)</b>																						
5035	+	-	4392	Permanent Reduction - New Budget Authority		E	R				D						X	U				
<b>5300 Reappropriations (total)</b>																						
5300				This line is calculated. Equals sum of P&F lines 5000 through 5035.																		
<b>5500 Advance appropriation</b>																						
5500	+	-	4111	Debt Liquidation Appropriations		E	D				D						X	U			1/3/4	
5500	+	-	4115	Loan Subsidy Appropriation		E	D				D						X	U			1/3/4	
5500	+	-	4117	Loan Administrative Expense Appropriation		E	D				D						X	U			1/3/4	
5500	+	-	4119	Other Appropriations Realized		E	D				D						X	U				
5500	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D						X	U			1	
5500	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D						X	U			1	
<b>5520 Advance appropriation (special fund)</b>																						
5520	+	-	4114	Appropriated Trust or Special Fund Receipts		E	D				D						X	U			2	
5520	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D						X	U			2	
5520	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D						X	U			2	
<b>5526 Advance appropriation (trust fund)</b>																						
5526	+	-	4114	Appropriated Trust or Special Fund Receipts		E	D				D						X	U			7/8	
5526	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D						X	U			7/8	
5526	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D						X	U			7/8	
<b>5535 Advance appropriation permanently reduced (-)</b>																						
5535	+	-	4392	Permanent Reduction - New Budget Authority		E	D				D						X	U				
<b>5537 Advance appropriation temporarily reduced (-)</b>																						
5537	+	-	4382	Temporary Reduction - New Budget Authority		E	D				D						X	U				
5537	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D				D						X	U				
<b>5590 Advance appropriation (total)</b>																						
5590				This line is calculated. Equals sum of P&F lines 5500 through 5537.																		
<b>SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS</b>																						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>5800</b>	<b>Offsetting collections (cash)</b>																					
5800	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E					D						X	U				
5800	+	-	4222	Unfilled Customer Orders With Advance		E					D						X	U				
5800	-	+	4222	Unfilled Customer Orders With Advance		B					D						X	U				
5800	+	-	4252	Reimbursements and Other Income Earned - Collected		E					D						X	U				
5800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E					D						X	U				
5800	+	-	4260	Actual Collections of "governmental-type" Fees		E					D						X	U				
5800	+	-	4261	Actual Collections of Business-Type Fees		E					D						X	U				
5800	+	-	4262	Actual Collections of Loan Principal		E					D						X	U				
5800	+	-	4263	Actual Collections of Loan Interest		E					D						X	U				
5800	+	-	4264	Actual Collections of Rent		E					D						X	U				
5800	+	-	4265	Actual Collections From Sale of Foreclosed Property		E					D						X	U				
5800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E					D						X	U				
5800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E					D						X	U				
5800	+	-	4271	Actual Program Fund Subsidy Collected		E					D						X	U				
5800	+	-	4273	Interest Collected From Treasury		E					D						X	U				
5800	+	-	4275	Actual Collections From Liquidating Fund		E					D						X	U				
5800	+	-	4276	Actual Collections From Financing Fund		E					D						X	U				
5800	+	-	4277	Other Actual Collections - Federal		E					D						X	U				
5800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E					D						X	U				
5800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E					D						X	U				
<b>5810</b>	<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																					
5810	+	-	4221	Unfilled Customer Orders Without Advance		E			F/E		D						X	U				
5810	-	+	4221	Unfilled Customer Orders Without Advance		B			F/E		D						X	U				
5810	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E					D						X	U				
5810	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B					D						X	U				
5810	+	-	4251	Reimbursements and Other Income Earned - Receivable		E			F/E		D						X	U				
5810	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E		D						X	U				
5810	+	-	4281	Actual Program Fund Subsidy Receivable		E					D						X	U				
5810	-	+	4281	Actual Program Fund Subsidy Receivable		B					D						X	U				
5810	+	-	4283	Interest Receivable From Treasury		E					D						X	U				
5810	-	+	4283	Interest Receivable From Treasury		B					D						X	U				
5810	+	-	4285	Receivable From the Liquidating Fund		E					D						X	U				
5810	-	+	4285	Receivable From the Liquidating Fund		B					D						X	U				
5810	+	-	4286	Receivable From the Financing Fund		E					D						X	U				
5810	-	+	4286	Receivable From the Financing Fund		B					D						X	U				
5810	+	-	4287	Other Federal Receivables		E					D						X	U				
5810	-	+	4287	Other Federal Receivables		B					D						X	U				
<b>5826</b>	<b>Offsetting collections (previously unavailable)</b>																					
5826	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S				D						X	U				
5826	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E					D						X	U				
5826	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S				D						X	U				
5826	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S				D						X	U				
<b>5827</b>	<b>Capital transfer to general fund (-)</b>																					
5827	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E					D						X	U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-avance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>5833 Portion applied to liquidate deficiencies (-)</b>																						
5833	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E					D						X	U				
<b>5835 Offsetting collections permanently reduced (-)</b>																						
5835	+	-	4392	Permanent Reduction - New Budget Authority		E	S				D						X	U				
<b>5837 Offsetting collections temporarily reduced (-)</b>																						
5837	+	-	4382	Temporary Reduction - New Budget Authority		E	S				D						X	U				
<b>5838 Unobligated balance temporarily reduced (-)</b>																						
5838	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S				D						X	U				
<b>5845 Portion precluded from obligation (limitation on obligations) (-)</b>																						
5845	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E					D						X	U				
5845	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B					D						X	U				
<b>5847 Portion applied to repay debt (-)</b>																						
5847	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S				D						X	U				
<b>5849 Portion applied to liquidate contract authority (-)</b>																						
5849	+	-	4135	Contract Authority Liquidated		E	S				D						X	U				
<b>5853 Portion substituted for borrowing authority (-)</b>																						
5853	-	+	4140	Substitution of Borrowing Authority		E	S				D						X	U				
<b>5861 Transferred to other accounts (-) [xx-xxxx]</b>																						
5861	+	-	4170	Transfers - Current-Year Authority	C	E	S				D		##	####			X	U				
5861	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	S				D		##	####			X	U				
<b>5862 Transferred from other accounts (-) [xx-xxxx]</b>																						
5862	+	-	4170	Transfers - Current-Year Authority	D	E	S				D		##	####			X	U				
5862	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	S				D		##	####			X	U				
<b>5890 Spending authority from offsetting collections (total)</b>																						
5890				This line is calculated. Equals sum of P&F lines 5800 through 5862..																		
<b>6000 Appropriation</b>																						
6000	+	-	4111	Debt Liquidation Appropriations		E	P				M						X	U			1/3/4	
6000	+	-	4112	Liquidation of Deficiency - Appropriations		E					M						X	U			1/3/4	
6000	+	-	4115	Loan Subsidy Appropriation		E	P				M						X	U			1/3/4	
6000	+	-	4117	Loan Administrative Expense Appropriation		E	P				M						X	U			1/3/4	
6000	+	-	4118	Reestimated Loan Subsidy Appropriation		E					M						X	U			1/3/4	
6000	+	-	4119	Other Appropriations Realized		E	P				M						X	U				
6000	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E											X	U			1	
6000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B											X	U			1	
6000	+	-	4125	Loan Modification Adjustment Transfer Appropriation		E					M						X	U			1/3/4	
6000	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M						X	U			1	
6000	+	-	4138	Appropriation To Liquidate Contract Authority		E					M						X	U			1/3/4	
6000	+	-	4391	Adjustments to Indefinite No-Year Authority		E					M						X	U			1/3/4	
<b>6020 Appropriation (special fund)</b>																						

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6020	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				M						X	U			2	
6020	+	-	4138	Appropriation To Liquidate Contract Authority		E					M						X	U			2	
6020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				M						X	U			2	
6020	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				M						X	U			2	
6020	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					M						X	U			2	
6020	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					M						X	U			2	
<b>6026 Appropriation (trust fund)</b>																						
6026	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				M						X	U			7/8	
6026	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				M						X	U			7/8	
6026	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					M						X	U			7/8	
6026	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E					M						X	U			7/8	
6026	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B					M						X	U			7/8	
6026	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E					M						X	U			7/8	
6026	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B					M						X	U			7/8	
6026	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				M						X	U			7/8	
6026	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M						X	U			7/8	
6026	+	-	4138	Appropriation To Liquidate Contract Authority		E					M						X	U			7/8	
6026	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				M						X	U			7/8	
6026	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				M						X	U			7/8	
6026	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					M						X	U			7/8	
6026	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					M						X	U			7/8	
<b>6028 Appropriation (previously unavailable)</b>																						
6028	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E					M						X	U				
<b>6035 Appropriation permanently reduced (-)</b>																						
6035	+	-	4392	Permanent Reduction - New Budget Authority		E	P				M						X	U				
<b>6036 Unobligated balance permanently reduced (-)</b>																						
6036	+	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S				M						X	U				
<b>6037 Appropriation temporarily reduced (-)</b>																						
6037	+	-	4382	Temporary Reduction - New Budget Authority		E	P				M						X	U				
6037	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P				M						X	U				
<b>6038 Unobligated balance temporarily reduced (-)</b>																						
6038	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P				M						X	U				
6038	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P				M						X	U				
<b>6045 Portion precluded from obligation (-)</b>																						
6045	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P				M						X	U				
6045	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	P				M						X	U				

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6047 Portion applied to repay debt (-)</b>																						
6047	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P				M						X	U				
<b>6048 Portion applied to liquidate deficiencies (-)</b>																						
6048	-	+	4112	Liquidation of Deficiency - Appropriations		E					M						X	U				
<b>6049 Portion applied to liquidate contract authority (-)</b>																						
6049	+	-	4135	Contract Authority Liquidated		E	P				M						X	U				
6049	-	-	4136	Contract Authority To Be Liquidated by Trust Funds		E					M						X	U				
6049	-	+	4136	Contract Authority To Be Liquidated by Trust Funds		B					M						X	U				
<b>6053 Portion substituted for borrowing authority (-)</b>																						
6053	+	-	4140	Substitution of Borrowing Authority		E	P				M						X	U				
<b>6100 Transferred to other accounts (-) [xx-xxxx]</b>																						
6100	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E					M		##	####			X	U				
6100	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B					M		##	####			X	U				
6100	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E					M		##	####			X	U				
6100	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E					M		##	####			X	U				
6100	+	-	4170	Transfers - Current-Year Authority	C	E	P				M		##	####			X	U				
6100	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	C	E					M		##	####			X	U				
6100	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	C	B					M		##	####			X	U				
6100	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	C	E					M		##	####			X	U				
6100	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	P				M		##	####			X	U				
<b>6200 Transferred from other accounts (+) [xx-xxxx]</b>																						
6200	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E					M		##	####			X	U				
6200	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B					M		##	####			X	U				
6200	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E					M		##	####			X	U				
6200	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E					M		##	####			X	U				
6200	+	-	4170	Transfers - Current-Year Authority	D	E	P				M		##	####			X	U				
6200	-	-	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E					M		##	####			X	U				
6200	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B					M		##	####			X	U				
6200	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	D	E					M		##	####			X	U				
6200	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	P				M		##	####			X	U				
<b>6250 Appropriation (total)</b>																						
6250				This line is calculated. Equals sum of P&F lines 6000 through 6200.																		
<b>6300 Reappropriation</b>																						
6300	+	-	4150	Reappropriations		E					M						X	U				
<b>6335 Reappropriation permanently reduced (-)</b>																						
6335	+	-	4392	Permanent Reduction - New Budget Authority		E	R				M						X	U				
<b>6390 Reappropriation (total)</b>																						

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1								
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.		
6390				This line is calculated. Equals sum of P&F lines 6300 through 6335.																				
<b>6500</b>	<b>Advance appropriation</b>																							
6500	+	-	4111	Debt Liquidation Appropriations	E	D					M						X	U				1/3/4		
6500	+	-	4115	Loan Subsidy Appropriation	E	D					M						X	U				1/3/4		
6500	+	-	4117	Loan Administrative Expense Appropriation	E	D					M						X	U				1/3/4		
6500	+	-	4119	Other Appropriations Realized	E	D					M						X	U						
<b>6526</b>	<b>Advance appropriation (trust fund)</b>																							
6526	+	-	4114	Appropriated Trust or Special Fund Receipts	E	D					M						X	U				7/8		
6526	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	D					M						X	U				7/8		
6526	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B	D					M						X	U				7/8		
<b>6535</b>	<b>Advance appropriation permanently reduced (-)</b>																							
6535	+	-	4392	Permanent Reduction - New Budget Authority	E	D					M						X	U						
<b>6537</b>	<b>Advance appropriation temporarily reduced (-)</b>																							
6537	+	-	4382	Temporary Reduction - New Budget Authority	E	D					M						X	U						
<b>6590</b>	<b>Advance appropriation (total)</b>																							
6590				This line is calculated. Equals sum of P&F lines 6500 through 6537.																				
<b>6610</b>	<b>Contract authority</b>																							
6610	+	-	4131	Current-Year Contract Authority Realized	E						M						X	U						
6610	+	-	4133	Decreases to Indefinite Contract Authority	E						M						X	U						
<b>6635</b>	<b>Contract authority permanently reduced (-)</b>																							
6635	+	-	4392	Permanent Reduction - New Budget Authority	E	C					M						X	U						
<b>6636</b>	<b>Unobligated balance permanently reduced (-)</b>																							
6636	+	-	4393	Permanent Reduction - Prior-Year Balances	E	C					M						X	U						
<b>6661</b>	<b>Transferred to other accounts (-) [xx-xxxx]</b>																							
6661	+	-	4137	Transfers of Contract Authority	C	E					M		##	####			X	U						
6661	-	+	4137	Transfers of Contract Authority	C	B					M		##	####			X	U						
<b>6662</b>	<b>Transferred from other accounts (+) [xx-xxxx]</b>																							
6662	+	-	4137	Transfers of Contract Authority	D	E					M		##	####			X	U						
6662	-	+	4137	Transfers of Contract Authority	D	B					M		##	####			X	U						
<b>6690</b>	<b>Contract authority (total)</b>																							
6690				This line is calculated. Equals sum of P&F lines 6610 through 6662.																				
<b>6710</b>	<b>Borrowing authority</b>																							
6710	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	B					M						X	U				7		
6710	+	-	4141	Current-Year Borrowing Authority Realized	E					P/T	M						X	U						
6710	+	-	4143	Decreases to Indefinite Borrowing Authority	E					P/T	M						X	U						
<b>6716</b>	<b>Borrowing authority (12 U.S.C. 2281-96)</b>																							
6716	+	-	4141	Current-Year Borrowing Authority Realized	E					F	M						X	U						
6716	+	-	4143	Decreases to Indefinite Borrowing Authority	E					F	M						X	U						
<b>6735</b>	<b>Authority to borrow permanently rescinded (-)</b>																							
6735	+	-	4392	Permanent Reduction - New Budget Authority	E	B					M						X	U						

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6790</b>	<b>Borrowing authority (total)</b>																					
6790				This line is calculated. Equals sum of P&F lines 6710 through 6735.																		
<b>SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS</b>																						
<b>6900</b>	<b>Offsetting collections (cash)</b>																					
6900	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E					M						X	U				
6900	+	-	4222	Unfilled Customer Orders With Advance		E					M						X	U				
6900	-	+	4222	Unfilled Customer Orders With Advance		B					M						X	U				
6900	+	-	4252	Reimbursements and Other Income Earned - Collected		E					M						X	U				
6900	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E					M						X	U				
6900	+	-	4260	Actual Collections of "governmental-type" Fees		E					M						X	U				
6900	+	-	4261	Actual Collections of Business-Type Fees		E					M						X	U				
6900	+	-	4262	Actual Collections of Loan Principal		E					M						X	U				
6900	+	-	4263	Actual Collections of Loan Interest		E					M						X	U				
6900	+	-	4264	Actual Collections of Rent		E					M						X	U				
6900	+	-	4265	Actual Collections From Sale of Foreclosed Property		E					M						X	U				
6900	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E					M						X	U				
6900	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E					M						X	U				
6900	+	-	4271	Actual Program Fund Subsidy Collected		E					M						X	U				
6900	+	-	4273	Interest Collected From Treasury		E					M						X	U				
6900	+	-	4275	Actual Collections From Liquidating Fund		E					M						X	U				
6900	+	-	4276	Actual Collections From Financing Fund		E					M						X	U				
6900	+	-	4277	Other Actual Collections - Federal		E					M						X	U				
6900	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E					M						X	U				
6900	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E					M						X	U				
6900	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E					M						X	U				
<b>6910</b>	<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																					
6910	+	-	4221	Unfilled Customer Orders Without Advance		E				F/E	M						X	U				
6910	-	+	4221	Unfilled Customer Orders Without Advance		B				F/E	M						X	U				
6910	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E					M						X	U				
6910	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B					M						X	U				
6910	+	-	4251	Reimbursements and Other Income Earned - Receivable		E				F/E	M						X	U				
6910	-	+	4251	Reimbursements and Other Income Earned - Receivable		B				F/E	M						X	U				
6910	+	-	4281	Actual Program Fund Subsidy Receivable		E					M						X	U				
6910	-	+	4281	Actual Program Fund Subsidy Receivable		B					M						X	U				
6910	+	-	4283	Interest Receivable From Treasury		E					M						X	U				
6910	-	+	4283	Interest Receivable From Treasury		B					M						X	U				
6910	+	-	4285	Receivable From the Liquidating Fund		E					M						X	U				
6910	-	+	4285	Receivable From the Liquidating Fund		B					M						X	U				
6910	+	-	4286	Receivable From the Financing Fund		E					M						X	U				
6910	-	+	4286	Receivable From the Financing Fund		B					M						X	U				
6910	+	-	4287	Other Federal Receivables		E					M						X	U				
6910	-	+	4287	Other Federal Receivables		B					M						X	U				
<b>6926</b>	<b>Offsetting collections (previously unavailable)</b>																					
6926	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S				M						X	U				
6926	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E					M						X	U				
6926	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S				M						X	U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vice Flag	Func-tion	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
6926	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S				M						X	U					
<b>6927 Capital transfer to general fund (-)</b>																							
6927	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E					M						X	U					
<b>6933 Portion applied to liquidate deficiencies (-)</b>																							
6933	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E					M						X	U					
<b>6937 Offsetting collections temporarily reduced (-)</b>																							
6937	+	-	4382	Temporary Reduction - New Budget Authority		E	S				M						X	U					
<b>6938 Unobligated balance temporarily reduced (-)</b>																							
6938	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S				M						X	U					
<b>6945 Portion precluded from obligation (limitation on obligations) (-)</b>																							
6945	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E					M						X	U					
6945	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B					M						X	U					
<b>6947 Portion applied to repay debt (-)</b>																							
6947	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S				M						X	U					
<b>6949 Portion applied to liquidate contract authority (-)</b>																							
6949	+	-	4132	Substitution of Contract Authority		E	S				M						X	U					
6949	+	-	4135	Contract Authority Liquidated		E	S				M						X	U					
<b>6953 Portion substituted for borrowing authority (-)</b>																							
6953	-	+	4140	Substitution of Borrowing Authority		E	S				M						X	U					
<b>6961 Transferred to other accounts (-) [xx-xxxx]</b>																							
6961	+	-	4170	Transfers - Current-Year Authority	C	E	S				M		##	####			X	U					
6961	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	S				M		##	####			X	U					
<b>6962 Transferred from other accounts (+) [xx-xxxx]</b>																							
6962	+	-	4170	Transfers - Current-Year Authority	D	E	S				M		##	####			X	U					
6962	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	S				M		##	####			X	U					
<b>6990 Spending authority from offsetting collections (total)</b>																							
6990				This line is calculated. Equals sum of P&F lines 6900 through 6962.																			
<b>7000 Total new budget authority (gross)</b>																							
7000				This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200.																			
<b>CHANGE IN OBLIGATED BALANCES</b>																							
<b>7240 Obligated balance, start of year</b>																							
7240	-	+	4221	Unfilled Customer Orders Without Advance		B				F/E							X	U/E					
7240	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											X	U/E					
7240	-	+	4251	Reimbursements and Other Income Earned - Receivable		B				F/E							X	U/E					
7240	-	+	4281	Actual Program Fund Subsidy Receivable		B											X	U/E					
7240	-	+	4283	Interest Receivable From Treasury		B											X	U/E					
7240	-	+	4285	Receivable From the Liquidating Fund		B											X	U/E					
7240	-	+	4286	Receivable From the Financing Fund		B											X	U/E					
7240	-	+	4287	Other Federal Receivables		B											X	U/E					
7240	-	+	4801	Undelivered Orders - Obligations, Unpaid		B											X	U/E					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

Line No.	P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-avance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7240	-	+	4901	Delivered Orders - Obligations, Unpaid		B											X	U/E				
<b>7245</b>	<b>Adjustment to obligated balance carried forward, start of year</b>																					
7245	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E											B/P	U/E				
7245	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E								B/P	U/E				
7245	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											B/P	U/E				
7245	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E								B/P	U/E				
7245	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											B/P	U/E				
7245	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E								B/P	U/E				
7245	-	+	4234	Other Federal Receivables - Transferred		E											B/P	U/E				
7245	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E								B/P	U/E				
7245	-	+	4281	Actual Program Fund Subsidy Receivable		E											B/P	U/E				
7245	-	+	4283	Interest Receivable From Treasury		E											B/P	U/E				
7245	-	+	4285	Receivable From the Liquidating Fund		E											B/P	U/E				
7245	-	+	4286	Receivable From the Financing Fund		E											B/P	U/E				
7245	-	+	4287	Other Federal Receivables		E											B/P	U/E				
7245	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											B/P	U/E				
7245	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											B/P	U/E				
7245	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											B/P	U/E				
7245	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											B/P	U/E				
7245	-	+	4901	Delivered Orders - Obligations, Unpaid		E											B/P	U/E				
7245	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E											B/P	U/E				
7245	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											B/P	U/E				
7245	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											B/P	U/E				
<b>7310</b>	<b>Total new obligations</b>																					
7310				This line is calculated. Same as P&F line 1000.																		
<b>7320</b>	<b>Total outlays (gross) (-)</b>																					
7320	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											X	U/E				
7320	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	U/E				
7320	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											X	U/E				
7320	+	-	4902	Delivered Orders - Obligations, Paid		E											X	U/E				
7320	+	-	4908	Authority Outlayed Not Yet Disbursed		E											X	U				
7320	-	+	4908	Authority Outlayed Not Yet Disbursed		B											X	U				
7320	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E											X	U/E				
<b>7331</b>	<b>Obligated balance transferred to other accounts (-) [xx-xxxx]</b>																					
7331	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E							##	####			X	E				
7331	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	C	E			F/E				##	####			X	U/E				
7331	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	E							##	####			X	U/E				
7331	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	E			F/E				##	####			X	U/E				
7331	-	+	4234	Other Federal Receivables - Transferred	C	E							##	####			X	U/E				
7331	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E							##	####			X	U/E				
7331	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E							##	####			X	U/E				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-avance Flag	Func-tion	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>7332</b>	<b>Obligated balance transferred from other accounts (+) [xx-xxxx]</b>																					
7332	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E							##	####			X	U				
7332	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	D	E			F/E				##	####			X	U/E				
7332	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E							##	####			X	U/E				
7332	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E			F/E				##	####			X	U/E				
7332	-	+	4234	Other Federal Receivables - Transferred	D	E							##	####			X	U/E				
7332	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E							##	####			X	U/E				
7332	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E							##	####			X	U/E				
<b>7340</b>	<b>Adjustments in expired accounts (net)</b>																					
7340	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											X	E				
7340	+	-	4801	Undelivered Orders - Obligations, Unpaid		B											X	E				
7340	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											X	E				
7340	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	E				
7340	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											X	E				
7340	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											X	E				
7340	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											X	E				
7340	-	+	4901	Delivered Orders - Obligations, Unpaid		E											X	E				
7340	+	-	4901	Delivered Orders - Obligations, Unpaid		B											X	E				
7340	-	+	4902	Delivered Orders - Obligations, Paid		E											X	E				
7340	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											X	E				
7340	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											X	E				
7340	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E											X	E				
<b>7345</b>	<b>Recoveries of prior year obligations (-)</b>																					
7345	This line is calculated. Same as P&F line 2210, with opposite sign.																					
<b>7400</b>	<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																					
7400	This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign.																					
<b>7410</b>	<b>Change in uncollected customer payments from Federal sources (expired)</b>																					
7410	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E								X	E				
7410	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E								X	E				
7410	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											X	E				
7410	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											X	E				
7410	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E								X	E				
7410	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E								X	E				
7410	-	+	4281	Actual Program Fund Subsidy Receivable		E											X	E				
7410	+	-	4281	Actual Program Fund Subsidy Receivable		B											X	E				
7410	-	+	4283	Interest Receivable From Treasury		E											X	E				
7410	+	-	4283	Interest Receivable From Treasury		B											X	E				
7410	-	+	4285	Receivable From the Liquidating Fund		E											X	E				
7410	+	-	4285	Receivable From the Liquidating Fund		B											X	E				
7410	-	+	4286	Receivable From the Financing Fund		E											X	E				
7410	+	-	4286	Receivable From the Financing Fund		B											X	E				
7410	-	+	4287	Other Federal Receivables		E											X	E				
7410	-	+	4287	Other Federal Receivables		B											X	E				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>7440</b>	<b>Obligated balance, end of year</b>																					
7440	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E											X	U/E				
7440	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E								X	U/E				
7440	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											X	U/E				
7440	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E								X	U/E				
7440	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											X	U/E				
7440	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E								X	U/E				
7440	-	+	4234	Other Federal Receivables - Transferred		E											X	U/E				
7440	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E								X	U/E				
7440	-	+	4281	Actual Program Fund Subsidy Receivable		E											X	U/E				
7440	-	+	4283	Interest Receivable From Treasury		E											X	U/E				
7440	-	+	4285	Receivable From the Liquidating Fund		E											X	U/E				
7440	-	+	4286	Receivable From the Financing Fund		E											X	U/E				
7440	-	+	4287	Other Federal Receivables		E											X	U/E				
7440	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											X	U/E				
7440	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											X	U/E				
7440	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											X	U/E				
7440	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											X	U/E				
7440	-	+	4901	Delivered Orders - Obligations, Unpaid		E											X	U/E				
7440	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E											X	U/E				
7440	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											X	U/E				
7440	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											X	U/E				
<b>OUTLAYS (GROSS), DETAIL</b>																						
<b>8690</b>	<b>Outlays from new discretionary authority</b>																					
8690	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					D	NEW					X	U/E				
8690	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					D	NEW					X	U/E				
8690	-	+	4902	Delivered Orders - Obligations, Paid		E					D	NEW					X	U/E				
8690	-	+	4908	Authority Outlayed Not Yet Disbursed		E					D	NEW					X	U				
8690	+	-	4908	Authority Outlayed Not Yet Disbursed		B					D	NEW					X	U				
<b>8693</b>	<b>Outlays from discretionary balances</b>																					
8693	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					D	BAL					X	U/E				
8693	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					D	BAL					X	U/E				
8693	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E					D	BAL					X	U/E				
8693	-	+	4902	Delivered Orders - Obligations, Paid		E					D	BAL					X	U/E				
8693	-	+	4908	Authority Outlayed Not Yet Disbursed		E					D	BAL					X	U				
8693	+	-	4908	Authority Outlayed Not Yet Disbursed		B					D	BAL					X	U				
8693	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E					D	BAL					X	U/E				
<b>8697</b>	<b>Outlays from new mandatory authority</b>																					
8697	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					M	NEW					X	U/E				
8697	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					M	NEW					X	U/E				
8697	-	+	4902	Delivered Orders - Obligations, Paid		E					M	NEW					X	U/E				
8697	-	+	4908	Authority Outlayed Not Yet Disbursed		E					M	NEW					X	U				
8697	+	-	4908	Authority Outlayed Not Yet Disbursed		B					M	NEW					X	U				
<b>8698</b>	<b>Outlays from mandatory balances</b>																					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA BAL	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8698	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					M	BAL					X	U/E				
8698	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					M	BAL					X	U/E				
8698	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E					M	BAL					X	U/E				
8698	-	+	4902	Delivered Orders - Obligations, Paid		E					M	BAL					X	U/E				
8698	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E					M	BAL					X	U/E				
<b>8700</b>	<b>Total outlays (gross)</b>																					
8700	This line is calculated. Equals sum of lines 8690 through 8698.																					
<b>OFFSETS</b>																						
<b>Offsetting collections (cash) from:</b>																						
<b>8800</b>	<b>Federal sources</b>																					
8800	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			F								X	U/E				
8800	-	+	4222	Unfilled Customer Orders With Advance		E			F								X	U/E				
8800	+	-	4222	Unfilled Customer Orders With Advance		B			F								X	U/E				
8800	-	+	4252	Reimbursements and Other Income Earned - Collected		E			F								X	U/E				
8800	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											X	U/E				
8800	-	+	4271	Actual Program Fund Subsidy Collected		E											X	U/E				
8800	-	+	4275	Actual Collections From Liquidating Fund		E											X	U/E				
8800	-	+	4276	Actual Collections From Financing Fund		E											X	U/E				
8800	-	+	4277	Other Actual Collections - Federal		E											X	U/E				
8800	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											X	U/E				
8800	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E			F								X	U/E				
<b>8820</b>	<b>Interest on Federal securities</b>																					
8820	-	+	4273	Interest Collected From Treasury		E											X	U			1/3/4/8	X
8820	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E											X	U			3/4/8	
<b>8825</b>	<b>Interest on uninvested funds</b>																					
8825	-	+	4273	Interest Collected From Treasury		E											X	U				D/G
<b>8840</b>	<b>Non-Federal sources</b>																					
8840	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			X								X	U/E				
8840	-	+	4222	Unfilled Customer Orders With Advance		E			X/E								X	U/E				
8840	+	-	4222	Unfilled Customer Orders With Advance		B			X/E								X	U/E				
8840	-	+	4252	Reimbursements and Other Income Earned - Collected		E			X/E								X	U/E				
8840	-	+	4261	Actual Collections of Business-Type Fees		E											X	U/E				
8840	-	+	4262	Actual Collections of Loan Principal		E											X	U/E				
8840	-	+	4263	Actual Collections of Loan Interest		E											X	U/E				
8840	-	+	4264	Actual Collections of Rent		E											X	U/E				
8840	-	+	4265	Actual Collections From Sale of Foreclosed Property		E											X	U/E				
8840	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources		E											X	U/E				
8840	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E			X/E								X	U/E				
<b>8845</b>	<b>Offsetting governmental collections (from non-Federal sources)</b>																					
8845	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			E								X	U/E				
8845	-	+	4260	Actual Collections of "governmental-type" Fees		E											X	U/E				
8845	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E											X	U/E				

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>8890</b>	<b>Total offsetting collections (cash)</b>																					
8890				This line is calculated. Equals sum of P&F lines 8800 through 8845.																		
<b>8895</b>	<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																					
8895				This line is calculated. Equals sum of P&F lines 6810 and 6910.																		
<b>8896</b>	<b>Portion of offsetting collections (cash) credited to expired accounts</b>																					
8896	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E											X	E				
8896	+	-	4222	Unfilled Customer Orders With Advance		E											X	E				
8896	-	+	4222	Unfilled Customer Orders With Advance		B											X	E				
8896	+	-	4252	Reimbursements and Other Income Earned - Collected		E											X	E				
8896	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											X	E				
8896	+	-	4260	Actual Collections of "governmental-type" Fees		E											X	E				
8896	+	-	4261	Actual Collections of Business-Type Fees		E											X	E				
8896	+	-	4262	Actual Collections of Loan Principal		E											X	E				
8896	+	-	4263	Actual Collections of Loan Interest		E											X	E				
8896	+	-	4264	Actual Collections of Rent		E											X	E				
8896	+	-	4265	Actual Collections From Sale of Foreclosed Property		E											X	E				
8896	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E											X	E				
8896	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E											X	E				
8896	+	-	4271	Actual Program Fund Subsidy Collected		E											X	E				
8896	+	-	4273	Interest Collected From Treasury		E											X	E			1/3/4/8	
8896	+	-	4275	Actual Collections From Liquidating Fund		E											X	E				
8896	+	-	4276	Actual Collections From Financing Fund		E											X	E				
8896	+	-	4277	Other Actual Collections - Federal		E											X	E				
8896	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											X	E				
8896	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E											X	E				
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>																						
<b>8900</b>	<b>Budget authority (net)</b>																					
8900				This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896.																		
<b>9000</b>	<b>Outlays (net)</b>																					
9000				This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																		
<b>MEMORANDUM (NON-ADD) ENTRIES</b>																						
<b>9190</b>	<b>Unpaid obligations, end of year: Deficiency</b>																					
9190				This line is not required to be supported by the USSGL.																		
<b>9201</b>	<b>Total investments, start of year: Federal securities: Par value</b>																					
9201	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		B											X	U				
9201	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B			F								X	U				
9201	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		B											X	U				
<b>9202</b>	<b>Total investments, end of year: Federal securities: Par value</b>																					
9202	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		E												U				

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
9202	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E			F									U				
9202	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		E												U				
<b>9203</b>	<b>Total investments, start of year: non-Federal securities: Market value</b>																					
9203	+	-	1618	Market Adjustment - Investments		B			X								X	U				
9203	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B			X								X	U				
<b>9204</b>	<b>Total investments, end of year: non-Federal securities: Market value</b>																					
9204	+	-	1618	Market Adjustment - Investments		E			X									U				
9204	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E			X									U				
<b>9301</b>	<b>Unobligated balance, start of year: Contract authority</b>																					
9301				This line is not required to be supported by the USSGL.																		
<b>9302</b>	<b>Unobligated balance, end of year: Contract authority</b>																					
9302				This line is not required to be supported by the USSGL.																		
<b>9303</b>	<b>Obligated balance, start of year: Contract authority</b>																					
9303				This line is not required to be supported by the USSGL.																		
<b>9304</b>	<b>Obligated balance, end of year: Contract authority</b>																					
9304				This line is not required to be supported by the USSGL.																		
<b>9401</b>	<b>Unavailable balance, start of year: Offsetting collections</b>																					
9401	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S										X	U			1/3/4	
9401	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B											X	U			1/3/4	
<b>9402</b>	<b>Unavailable balance, end of year: Offsetting collections</b>																					
9402	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E											X	U			1/3/4	
9402	-	+	4382	Temporary Reduction - New Budget Authority		E	S										X	U			1/3/4	
9402	-	+	4383	Temporary Reduction - Prior-Year Balances		E	S										X	U			1/3/4	
9402	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S										X	U			1/3/4	
9402	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		E											X	U			1/3/4	
				Should also equal the sum of P&F lines 5826, 5837, 5838, 5845, 6926, 6937, 6938, and 6945.																		
<b>9411</b>	<b>Transferred to other accounts (-) [xx-xxxx]</b>																					
9411				This line is not required to be supported by the USSGL.																		
<b>9412</b>	<b>Transferred to other accounts (+) [xx-xxxx]</b>																					
9412				This line is not required to be supported by the USSGL.																		
<b>9502</b>	<b>Unpaid obligations, end of year</b>																					
9502	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											X	U/E				
9502	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											X	U/E				
9502	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											X	U/E				
9502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											X	U/E				
9502	-	+	4901	Delivered Orders - Obligations, Unpaid		E											X	U/E				
9502	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E											X	U/E				

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2008 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	Auth. Type	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	Prior-Year Adj.	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
9502	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											X	U/E				
9502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											X	U/E				

**SUPPLEMENT**  
**Additional Information and Footnotes**

**SECTION V**

**Additional Information:**

1. Shaded attribute domain values are FACTS II supplied.
2. Use of USSGL 4119 in Fund\_Type 2 (Special Fund) and Fund\_Type 7 (Trust (non-revolving) Fund) has been restricted in FA particular TAFSS.
3. This crosswalk follows guidance in accordance with OMB Circular No. A-11 (2008).

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. When the 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.

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