

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes			
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
Budgetary Resources:									
1000	Unobligated balance brought forward, Oct 1								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1000	4137	Transfers of Contract Authority - Allocation	B				U/E		
1000	4139	Contract Authority Carried Forward	B				U/E		
1000	4149	Borrowing Authority Carried Forward	B				U/E		
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U		
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U/E	1	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlayed Not Yet Disbursed	B				U		
1020	Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28)								5
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4119	Other Appropriations Realized	E				U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E				U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U/E		
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
1020	4137	Transfers of Contract Authority - Allocation	E				U/E		
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1020	4190	Transfers - Prior-Year Balances	E				U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E		
1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
1020	4234	Other Federal Receivables - Transferred	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		
1020	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		D/P/S		U/E		
1020	4383	Temporary Reduction - Prior-Year Balances	E				U/E		
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E				U	1/2/3/4/7	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E		
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E				U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E				U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E	1/2/7	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	1/3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
1020.5	Unobligated balance brought forward, Oct 1, as adjusted								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	Recoveries of prior year unpaid obligations								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1043	Other changes in unobligated balance (+ or -)								

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	ET	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	ET	
1043	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E				U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
1051	Unobligated balance from prior year budget authority, net								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	Appropriations (discretionary and mandatory)								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U	2/7	

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1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
1290	4138	Appropriation To Liquidate Contract Authority	E				U		
1290	4140	Substitution of Borrowing Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				U	2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U		
1290	4383	Temporary Reduction - Prior-Year Balances	E		D/P		U		
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	1/2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	1/2/7	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U		
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U		
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1
1490	Borrowing authority (discretionary and mandatory)								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.	
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U		
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E		B		U		
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3	
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
1690 Contract authority (discretionary and mandatory)									
1690	4032	Estimated Indefinite Contract Authority	E				U		2
1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
1690	4131	Current-Year Contract Authority Realized	E				U		
1690	4133	Decreases to Indefinite Contract Authority	E				U		
1690	4137	Transfers of Contract Authority - Allocation	E				U/E		1
1690	4137	Transfers of Contract Authority - Allocation	B				U/E		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4392	Permanent Reduction - New Budget Authority	E		C		U		
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U		
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	7	1
1890 Spending authority from offsetting collections (discretionary and mandatory)									
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U		
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U		
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E		1
1890	4283	Interest Receivable From Treasury	B				U/E		1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes			
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U		
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U		
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U		1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U		1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1890	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1910	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.								
Status of Budgetary Resources:									
2190	Obligations incurred (Note 31)								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U		1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U		1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
	Unobligated balance, end of year:								
2204	Apportioned								
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2204	4700	Commitments - Programs Subject to Apportionment	E				U		
2304 Exempt from apportionment									
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
2404 Unapportioned									
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
2490 Total unobligated balance, end of year									
This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.									
2500 Total budgetary resources									
This line is calculated. Equals sum of SBR lines 2190 and 2490.									
Change in Obligated Balance:									
3000 Unpaid obligations, brought forward, Oct 1									
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3010 Uncollected customer payments from Federal sources, brought forward, Oct 1 (-)									
3010	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3010	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
3010	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3010	4283	Interest Receivable From Treasury	B				U/E		
3010	4285	Receivable From the Liquidating Fund	B				U/E		
3010	4286	Receivable From the Financing Fund	B				U/E		
3010	4287	Other Federal Receivables	B				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes			
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3015	Obligated balance, start of year (net), before adjustments (+ or -)								
	This line is calculated. Equals sum of SBR lines 3000 and 3010.								
3016	Adjustment to obligated balance, start of year (+ or -) (Note 28)								6
3016	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3016	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3016	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3016	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3016	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3016	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3016	4234	Other Federal Receivables - Transferred	E				U/E		
3016	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3016	4283	Interest Receivable From Treasury	E				U/E		
3016	4285	Receivable From the Liquidating Fund	E				U/E		
3016	4286	Receivable From the Financing Fund	E				U/E		
3016	4287	Other Federal Receivables	E				U/E		
3016	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3016	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3016	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3016	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3016	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3016	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3016	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3016	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3021	Obligated balance, start of year (net), as adjusted								
	This line is calculated. Equals sum of SBR lines 3015 and 3016								
3032	Obligations incurred								
3032	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3032	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3032	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3032	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3032	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
3032	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
3032	4902	Delivered Orders - Obligations, Paid	E				U/E		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3032	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3032	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3032	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3032	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3040 Outlays (gross) (-)									
3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3040	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3040	4902	Delivered Orders - Obligations, Paid	E				U/E		
3040	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3040	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3040	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3052 Change in uncollected customer payments from Federal sources (+ or -)									
3052	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3052	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
3052	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3052	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3052	4283	Interest Receivable From Treasury	E				U/E		1
3052	4283	Interest Receivable From Treasury	B				U/E		1
3052	4285	Receivable From the Liquidating Fund	E				U/E		1
3052	4285	Receivable From the Liquidating Fund	B				U/E		1
3052	4286	Receivable From the Financing Fund	E				U/E		1
3052	4286	Receivable From the Financing Fund	B				U/E		1
3052	4287	Other Federal Receivables	E				U/E		1
3052	4287	Other Federal Receivables	B				U/E		1
3062 Actual transfers, unpaid obligations (net) (+ or -)									
3062	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3062	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3072 Actual transfers, uncollected customer payments from Federal sources (net) (+ or -)									
3072	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3072	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3072	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3072	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3072	4234	Other Federal Receivables - Transferred	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes			
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3082	Recoveries of prior year unpaid obligations (-)								
3082	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3082	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
		Obligated balance, end of year							
3090	Unpaid obligations, end of year (gross)								
3090	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3090	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3090	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3090	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3090	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3090	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3090	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3090	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3091	Uncollected customer payments from Federal sources, end of year (-)								
3091	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3091	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3091	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3091	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3091	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3091	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3091	4234	Other Federal Receivables - Transferred	E				U/E		
3091	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3091	4283	Interest Receivable From Treasury	E				U/E		
3091	4285	Receivable From the Liquidating Fund	E				U/E		
3091	4286	Receivable From the Financing Fund	E				U/E		
3091	4287	Other Federal Receivables	E				U/E		
3100	Obligated balance, end of year (net)								
	This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and 3091.								
Budget Authority and Outlays, Net:									
4175	Budget authority, gross (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
4177	Actual offsetting collections (discretionary and mandatory) (-)								

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II			TAFS Attributes			
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U		
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4178	Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
4179	Anticipated offsetting collections (discretionary and mandatory) (+ or -)								

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II				TAFS Attributes		Addl. Info.
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		
4179	4060	Anticipated Collections From Non-Federal Sources	E	D			U		
4179	4070	Anticipated Collections From Federal Sources	E	D			U		
4179	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		
4180 Budget authority, net (discretionary and mandatory)									
This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.									
4185 Outlays, gross (discretionary and mandatory)									
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187 Actual offsetting collections (discretionary and mandatory) (-)									
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		
4187	4263	Actual Collections of Loan Interest	E				U/E		
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U		
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting			USSGL Account Attributes for FACTS II				TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4190	Outlays, net (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
4200	Distributed offsetting receipts (-)								4
	(Not supported by USSGL)								
4210	Agency outlays, net (discretionary and mandatory)								
	(Not supported by USSGL)								

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:ADDITIONAL INFORMATION

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

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

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

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

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

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

FOOTNOTES

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

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

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

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

- 5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

- 6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.