

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| Budgetary resources: | | | | | | | | | |
| 1000 Unobligated balance brought forward, Oct 1 | | | | | | | | | |
| 1000 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | B | | | U | EG | 3 |
| 1000 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B/P | F | U/E | ES/ET | 3 |
| 1000 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U/E | EG/ES/ET | 3 |
| 1000 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | B | | | U | ET | 3 |
| 1000 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U | ET | 3 |
| 1000 | 413900 | Contract Authority Carried Forward | D/C | B | | | U | EG/EP/ER/ES/ET | 3 |
| 1000 | 414900 | Borrowing Authority Carried Forward | D/C | B | | | U | EG/EP/ER/ET | 3 |
| 1000 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 3 |
| 1000 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U | EG/EP/ES/ET | 3 |
| 1000 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | F | U/E | EG/ES/ET | 3 |
| 1000 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | F | U | EP/ES/ET | 3 |
| 1000 | 420100 | Total Actual Resources - Collected | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
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| 1000 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EP | 3 |
| 1000 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U/E | EG/EP/ER/ET/TR | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | B | | U | EP/ER/ES/ET | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U/E | EP/ER/ES/ET | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | C | | U | ES/ET | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U/E | ES/ET | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | E | EG | 3 |
| 1000 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | ES | 3 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

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| 1000 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C/P | | U | ES/ET | 3 |
| 1000 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | P | | U | EG | 3 |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | B | S | | U | EG/EP/ER | 3 |
| 1000 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | B | S | | E | EG | 3 |
| 1000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 3 |
| 1000 | 490800 | Authority Outlaid Not Yet Disbursed | D/C | B | | | U | EG/ER | 3 |
| 1020 Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28) | | | | | | | | | |
| 1020 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U/E | EG/EP/ER | 5 |
| 1020 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U/E | EG/EP/ER | 5 |
| 1020 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | 5 |
| 1020 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | 5 |
| 1020 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U/E | EG | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
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| 1020 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U/E | EG | 5 |
| 1020 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U/E | EG | 5 |
| 1020 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U/E | EC/EG/EM/EP/ER/ES/ET | 5 |
| 1020 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D/C | E | | | U | EG | 5 |
| 1020 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U | ES/ET | 5 |
| 1020 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U/E | EG | 5 |
| 1020 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U/E | EG/EP/ER | 5 |
| 1020 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B/P | F | U/E | ES/ET | 5 |
| 1020 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | F | U/E | ET | 5 |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B/P | F | U/E | ES/ET | 5 |
| 1020 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | P | F | U/E | EG | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B/P | F | U/E | ES/ET | 5 |
| 1020 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | P | F | U/E | EG | 5 |
| 1020 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 413100 | Current-Year Contract Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | 5 |
| 1020 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 413400 | Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 413500 | Contract Authority Liquidated | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | 5 |
| 1020 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U | ET | 5 |
| 1020 | 413800 | Appropriation To Liquidate Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 414000 | Substitution of Borrowing Authority | D/C | E | P/S | | U | EG/EP | 5 |
| 1020 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP/ER/ET | 5 |
| 1020 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | D/C | E | P | | U | ES | 5 |
| 1020 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 5 |
| 1020 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | 5 |
| 1020 | 415500 | Appropriation To Liquidate Contract Authority - Allocation - Transferred | D/C | E | | | U | ET | 5 |
| 1020 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D/C | E | P | | U | ET | 5 |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EP/ER/ET | 5 |
| 1020 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U/E | EG | 5 |
| 1020 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U | EG/EP/ES/ET | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

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| 1020 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 417000 | Transfers - Current-Year Authority | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D/C | E | | F | U/E | EG/ES/ET | 5 |
| 1020 | 417200 | Nonallocation Transfers of Invested Balances - Payable | D/C | E | | F | U | EP/ES/ET | 5 |
| 1020 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EG/EP/ES/ET | 5 |
| 1020 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419000 | Transfers - Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419600 | Balance Transfers-In - Expired to Expired | D | E | P/S | | E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 419700 | Balance Transfers-Out - Expired to Expired | C | E | P/S | | E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

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| 1020 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426000 | Actual Collections of "governmental-type" Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1020 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | 5 |
| 1020 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EP | 5 |
| 1020 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 435100 | Partial or Early Cancellation of Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

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| 1020 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | 5 |
| 1020 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | D/C | E | | | U/E | ES/ET | 5 |
| 1020 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | S | | U/E | EG/EP/ER/ES/ET/TR | 5 |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | D | | U/E | ES/ET | 5 |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | P | | U/E | EP/ER/ES/ET/TR | 5 |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | B | | U/E | EP/ER/ES/ET | 5 |
| 1020 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | C | | U/E | ES/ET | 5 |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | P | | U/E | EP/ER/ES/ET | 5 |
| 1020 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | S | | U/E | EG/EP/ER/TR | 5 |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U/E | EG/EP/ER/ET/TR | 5 |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | C/D | | U | ES/ET | 5 |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U/E | EP/ER/ES/ET | 5 |
| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | B | | U | EP/ER/ES/ET | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

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| 1020 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | E | EG | 5 |
| 1020 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | | | U/E | ES/ET | 5 |
| 1020 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | | | U/E | ES/ET | 5 |
| 1020 | 439000 | Reappropriations - Transfers-Out | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U/E | EG/EP/ER | 5 |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U/E | EG/EP/ER/ET | 5 |
| 1020 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U | ES | 5 |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 5 |
| 1020 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | C | | U/E | EG/EP/ER/ET | 5 |
| 1020 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | 5 |
| 1020 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | 5 |
| 1020 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C/P | | U/E | ES/ET | 5 |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | 5 |
| 1020 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | D/C | E | S | | E | EG | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-----------------------------|-------------|
| 1020 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 5 |
| 1020 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |
| 1020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 5 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 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 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1021 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 Other changes in unobligated balance (+ or -) | | | | | | | | | |
| 1043 | 404800 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 413400 | Contract Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414400 | Borrowing Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 414700 | Actual Repayments of Debt, Prior-Year Balances | C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415200 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1043 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1043 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 418000 | Anticipated Transfers - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1043 | 419000 | Transfers - Prior-Year Balances | D/C | E | P/S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419600 | Balance Transfers-In - Expired to Expired | D | E | P/S | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419700 | Balance Transfers-Out - Expired to Expired | C | E | P/S | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | ET | |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EP | 1 |
| 1043 | 429500 | Adjustments to the Exchange Stabilization Fund | D/C | B | | | U | EP | 1 |
| 1043 | 431000 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1043 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435000 | Canceled Authority | C | E | | | U | EG/EM/ER/ES/ET/TR | |
| 1043 | 435100 | Partial or Early Cancellation of Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 435500 | Cancellation of Appropriation From Unavailable Receipts | C | E | | | U/E | ES/ET | |
| 1043 | 435600 | Cancellation of Appropriation From Invested Balances | C | E | | | U/E | ES/ET | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1043 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | | | U/E | ES/ET | |
| 1043 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1043 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | B | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1043 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | C | E | | | U | ES/ET | |
| 1043 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | C | E | | | U | ES/ET | |
| 1043 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1043 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 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 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts | C | E | | | U | EG/ES/ET | 2 |
| 1290 | 411100 | Debt Liquidation Appropriations | D | E | D/P | | U | EG/EP/ER | |
| 1290 | 411200 | Liquidation of Deficiency - Appropriations | D | E | | | U | EG/EP/ER | |
| 1290 | 411300 | Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts | D | E | D/P | | U | ES/ET | |
| 1290 | 411400 | Appropriated Receipts Derived from Available Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | |
| 1290 | 411500 | Loan Subsidy Appropriation | D | E | D/P | | U | EG | |
| 1290 | 411600 | Debt Forgiveness Appropriation | D | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 411700 | Loan Administrative Expense Appropriation | D | E | D/P | | U | EG | |
| 1290 | 411800 | Reestimated Loan Subsidy Appropriation | D | E | | | U | EG | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | P | | E | EG | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U | EC/EG/EM/EP/ER/ES/ET | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|--------------------------|-------------|
| 1290 | 412000 | Anticipated Indefinite Appropriations | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/ TR | 2 |
| 1290 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | P | | U | ES/ET | |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | E | | | U | EG | 1 |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | B | | | U | EG | 1 |
| 1290 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | P | | U/E | EG/ES/ET | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | | | U | ES/ET | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | | | U/E | EG | |
| 1290 | 412500 | Loan Modification Adjustment Transfer Appropriation | D | E | | | U | EG/EP/ER | |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | P | F | U/E | ES/ET | 1 |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | P | F | U/E | ES/ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | | F | U/E | EG/ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U/E | EG/ET | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | | F | U | ES | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U | ES | 1 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1290 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | P | F | U/E | EG/ES/ET | |
| 1290 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | P | F | U/E | EG/ES/ET | |
| 1290 | 413000 | Appropriation To Liquidate Contract Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413500 | Contract Authority Liquidated | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | E | | | U | ET | 1 |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | B | | | U | ET | 1 |
| 1290 | 413800 | Appropriation To Liquidate Contract Authority | D | E | | | U | EG/EP/ER/ES/ET | |
| 1290 | 414000 | Substitution of Borrowing Authority | C | E | P | | U | EG/EP | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 415000 | Reappropriations - Transfers-In | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | P | | U | ES/ET | |
| 1290 | 415400 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D/C | E | | | U | ET | |
| 1290 | 415500 | Appropriation To Liquidate Contract Authority - Allocation - Transferred | D/C | E | | | U | ET | |
| 1290 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | E | P | | U | EG/ES/ET | |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1290 | 416500 | Allocations of Authority - Anticipated From Invested Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | | F | U | EG/EP/ES/ET | 1 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | | F | U | EG/EP/ES/ET | 1 |
| 1290 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417000 | Transfers - Current-Year Authority | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | F | U/E | ES/ET | 1 |
| 1290 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | F | U/E | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | F | U | ES/ET | 1 |
| 1290 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | F | U | ES/ET | 1 |
| 1290 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | ES/ET | |
| 1290 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1290 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 424000 | Appropriations Reduced by Offsetting Collections or Receipts - Collected | C | E | | | U | EG/ES/ET | 7 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1290 | 437000 | Offset to Appropriation Realized for Redemption of Treasury Securities | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | C | E | D | | U | ES/ET | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | C | E | P | | U | EP/ER/ES/ET | |
| 1290 | 438300 | Temporary Reduction - Prior-Year Balances | C | E | P | | U | EP/ER/ES/ET | |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U/E | EP/ER/ES/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U/E | EP/ER/ES/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D | | U | ES/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U | ES/ET | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | E | EG | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | E | EG | 1 |
| 1290 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | E | | | U | ES/ET | |
| 1290 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | E | | | U | ES/ET | |
| 1290 | 439000 | Reappropriations - Transfers-Out | C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | E | EG | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U | EG/EP/ER | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1290 | 439200 | Permanent Reduction - New Budget Authority | C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439300 | Permanent Reduction - Prior-Year Balances | C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | 1 |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | B | | | U | ES/ET | 1 |
| 1290 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | 7 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | P | | U | EG/ES/ET | 1 |
| 1290 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | P | | U | EG/ES/ET | 1 |
| 1490 Borrowing authority (discretionary and mandatory) | | | | | | | | | |
| 1490 | 404200 | Estimated Indefinite Borrowing Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404400 | Anticipated Reductions to Borrowing Authority | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1490 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | B | | U | EP/ER | 2 |
| 1490 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | B | | U | ES | |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B | F | U | ES/ET | 1 |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | B | B | F | U | ES/ET | 1 |
| 1490 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B | F | U | ES/ET | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1490 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B | F | U | ES/ET | |
| 1490 | 414100 | Current-Year Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash | C | E | | | U | EG/EP/ER/TR | |
| 1490 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority Realized | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP/ER/ET | |
| 1490 | 438200 | Temporary Reduction - New Budget Authority | C | E | B | | U | EP/ER/ES/ET | |
| 1490 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | B | | U/E | EP/ER/ES/ET | 1 |
| 1490 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | B | | U/E | EP/ER/ES/ET | 1 |
| 1490 | 439200 | Permanent Reduction - New Budget Authority | C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1490 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | B | | U | EP | 7 |
| 1690 Contract authority (discretionary and mandatory) | | | | | | | | | |
| 1690 | 403200 | Estimated Indefinite Contract Authority | D/C | E | | | U | EG/EP/ER/ET | 2 |
| 1690 | 403400 | Anticipated Adjustments to Contract Authority | D/C | E | | | U | EG/EP/ER/ET | 2 |
| 1690 | 413100 | Current-Year Contract Authority Realized | D | E | | | U | EG/EP/ER/ES/ET | |
| 1690 | 413300 | Decreases to Indefinite Contract Authority | C | E | | | U | EG/EP/ER/ET | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|----------------|-------------|
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U | ET | 1 |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | E | | F | U | ET | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Nonallocation | D/C | B | | F | U | ET | 1 |
| 1690 | 415700 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | E | C | | U | ET | |
| 1690 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | C | | U | EG/EP/ER/ET | 2 |
| 1690 | 438200 | Temporary Reduction - New Budget Authority | C | E | C | | U | ES/ET | |
| 1690 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | C | | U | ES/ET | 1 |
| 1690 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | C | | U | ES/ET | 1 |
| 1690 | 439200 | Permanent Reduction - New Budget Authority | C | E | C | | U | EG/EP/ER/ES/ET | |
| 1690 | 439300 | Permanent Reduction - Prior-Year Balances | C | E | C | | U | EG/EP/ER/ET | |
| 1690 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | C | | U | EG/EP/ER/ET | 7 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | E | C | | U | ET | 1 |
| 1690 | 439700 | Receipts and Appropriations Temporarily Precluded From Obligation | D/C | B | C | | U | ET | 1 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------|---|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1890 | Spending authority from offsetting collections (discretionary and mandatory) | | | | | | | | |
| 1890 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | |
| 1890 | 413500 | Contract Authority Liquidated | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414000 | Substitution of Borrowing Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415100 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | | | E | EG | |
| 1890 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1890 | 417000 | Transfers - Current-Year Authority | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | E | | F | U/E | EG | 1 |
| 1890 | 417100 | Nonallocation Transfers of Invested Balances - Receivable | D | B | | F | U/E | EG | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | E | | F | U | EP | 1 |
| 1890 | 417200 | Nonallocation Transfers of Invested Balances - Payable | C | B | | F | U | EP | 1 |
| 1890 | 417300 | Nonallocation Transfers of Invested Balances - Transferred | D/C | E | | F | U/E | EG/EP | |
| 1890 | 417500 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 421200 | Liquidation of Deficiency - Offsetting Collections | D | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|--------------------------|-------------|
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 1890 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426000 | Actual Collections of "governmental-type" Fees | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426400 | Actual Collections of Rent | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 1890 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1890 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | |
| 1890 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427600 | Actual Collections From Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EG/EP/ER/TR | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EG/EP/ER/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 1890 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 1890 | 438200 | Temporary Reduction - New Budget Authority | C | E | S | | U | EG/EP/ER/ES/TR | |
| 1890 | 438300 | Temporary Reduction - Prior-Year Balances | C | E | S | | U | EG/EP/ER/TR | |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U/E | EG/EP/ER/ET/TR | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U/E | EG/EP/ER/ET/TR | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U | ES | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | ES | 1 |
| 1890 | 439200 | Permanent Reduction - New Budget Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 1890 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 7 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | E | S | | U | EG/EP/ER | 1 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | B | S | | U | EG/EP/ER | 1 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | E | S | | E | EG | 1 |
| 1890 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | C | B | S | | E | EG | 1 |
| 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: | | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|---|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 2190 | New obligations and upward adjustments (total) incurred- (Note 31) | | | | | | | | |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 2190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 2190 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| Unobligated balance, end of year: | | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------|---|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 2204 | Apportioned unexpired account | | | | | | | | |
| 2204 | 451000 | Apportionments | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2204 | 461000 | Allotments - Realized Resources | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2204 | 470000 | Commitments - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2304 | Exempt from apportionment unexpired accounts | | | | | | | | |
| 2304 | 462000 | Unobligated Funds Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2304 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2304 | 472000 | Commitments - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|---|--|----------------|--------------|----------------|------------|--------------|------------------------------------|-------------|
| 2404 | Unapportioned unexpired accounts | | | | | | | | |
| 2404 | 406000 | Anticipated Collections From Non-Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 407000 | Anticipated Collections From Federal Sources | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 421000 | Anticipated Reimbursements and Other Income | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 421500 | Anticipated Expenditure Transfers from Trust Funds | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 431000 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 2404 | 442000 | Unapportioned Authority - Pending Rescission | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 443000 | Unapportioned Authority - OMB Deferral | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 445000 | Unapportioned Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 463000 | Funds Not Available for Commitment/Obligation | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2404 | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund | D/C | E | | | U | EG/EP | |
| 2404 | 465000 | Allotments—Expired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2412 | Unexpired unobligated balance, end of year | | | | | | | | |
| | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404. | | | | | | | | | |
| 2413 | Expired unobligated balance, end of year | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|---|--------------------------------|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 2413 | 445000 | Unapportioned Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 2413 | 465000 | Allotments - Expired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| 2490 | Unobligated balance, end of year (total) | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404. Also equals the sum of the amounts on lines 2412 and 2413. | | | | | | | | |
| | | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|---|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 2500 | Total budgetary resources | | | | | | | | |
| | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 2190 and 2490. | | | | | | | | | |
| | | | | | | | | | |
| Change in obligated balance: | | | | | | | | | |
| | | | | | | | | | |
| Unpaid obligations: | | | | | | | | | |
| | | | | | | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 | | | | | | | | |
| 3000 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3000 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |
| 3006 | Adjustment to unpaid obligations, start of year (+ or -) (Note | | | | | | | | |
| 3006 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3006 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------|--|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3006 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 6 |
| 3012 | New obligations and upward adjustments incurred | | | | | | | | |
| 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3012 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 3012 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 3012 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3012 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3020 Outlays (gross) (-) | | | | | | | | | |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3020 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 3020 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3020 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 3020 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 3020 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3032 Actual transfers, unpaid obligations (net) (+ or -) | | | | | | | | | |
| 3032 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3032 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3042 Recoveries of prior year unpaid obligations (-) | | | | | | | | | |
| 3042 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3042 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 Unpaid obligations, end of year | | | | | | | | | |
| 3050 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|--|-------------|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3050 | 483100 | Undelivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 493100 | Delivered Orders - Obligations Transferred, Unpaid | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3050 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| Uncollected payments: | | | | | | | | | |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-) | | | | | | | | | |
| 3060 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3060 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---------------------------|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3060 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| | | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------|---|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3066 | Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28) | | | | | | | | |
| 3066 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | ET | 8 |
| 3066 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3066 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 8 |
| 3072 | Change in uncollected pymts, Fed sources (+ or-) | | | | | | | | |
| 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|--|--------------|-----------|----------------|------------|------------|--------------------------|-------------|
| 3072 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428500 | Receivable From the Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428600 | Receivable From the Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428700 | Other Federal Receivables | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3072 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 3082 Actual transfers, uncollected pymts, Fed sources (net) (+ or -) | | | | | | | | | |
| 3082 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | ET | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3082 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3082 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 Uncollected pymts, Fed sources, end of year (-) | | | | | | | | | |
| 3090 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | ET | |
| 3090 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423000 | Unfilled Customer Orders Without Advance - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 423400 | Other Federal Receivables - Transferred | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|--|--|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 3090 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 3090 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| Memorandum (non-add) entries | | | | | | | | | |
| 3100 | Obligated balance, start of year (+ or -) | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066. | | | | | | | | |
| 3200 | Obligated balance, end of year (+ or -) | | | | | | | | |
| | This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090. | | | | | | | | |
| 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 4176 | Actual offsetting collections (discretionary and mandatory) (-) | | | | | | | | |
| 4177 4176 | 421200 | Liquidation of Deficiency - Offsetting Collections | D | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------------------|-------------|---|--------------|-----------|----------------|------------|------------|-----------------------------|-------------|
| 4177 4176 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4177 4176 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4177 4176 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426000 | Actual Collections of "governmental-type" Fees | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426400 | Actual Collections of Rent | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|-------------------------|--|---|--------------|-----------|----------------|------------|------------|-----------------------------|-------------|
| 4177 4176 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 427600 | Actual Collections From Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EP/ER/TR | |
| 4177 4176 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4177 4176 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4178 4177 | Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -) | | | | | | | | |
| 4178 4177 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 422500 | Expenditure Transfers from Trust Funds - Receivable | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 425100 | Reimbursements and Other Income Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|---|--------------|-----------|----------------|------------|------------|-----------------------------|-------------|
| 4178 4177 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428500 | Receivable From the Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428600 | Receivable From the Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428700 | Other Federal Receivables | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 4177 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | 1 |
| 4178 Recoveries of prior year paid obligations (discretionary and mandatory) | | | | | | | | | |
| 4178 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4178 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/ TR | |
| 4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -) | | | | | | | | | |
| 4179 | 404700 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/ TR | 2 |
| 4179 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/ TR | 2 |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 4179 | 407000 | Anticipated Collections From Federal Sources | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 421000 | Anticipated Reimbursements and Other Income | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4179 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | 2 |
| 4180 Budget authority, net (total) (discretionary and mandatory) | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179. | | | | | | | | | |
| 4185 Outlays, gross (discretionary and mandatory) | | | | | | | | | |
| 4185 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4185 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | 1 |
| 4185 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | 1 |
| 4185 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 Actual offsetting collections (discretionary and mandatory) (-) | | | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|----------|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 4187 | 421200 | Liquidation of Deficiency - Offsetting Collections | D | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4187 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | 1 |
| 4187 | 425200 | Reimbursements and Other Income Earned - Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426000 | Actual Collections of "governmental-type" Fees | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426400 | Actual Collections of Rent | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 426700 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type Code | Fed/NonFed | TAS Status | Fund Type | Addl. Info. |
|---|-------------|---|--------------|-----------|----------------|------------|------------|-------------------------|-------------|
| 4187 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | |
| 4187 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427600 | Actual Collections From Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 427700 | Other Actual Collections - Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EP/ER/TR | |
| 4187 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4187 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | |
| 4190 Outlays, net (total) (discretionary and mandatory) | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 4185 and 4187. | | | | | | | | | |
| 4200 Distributed offsetting receipts (-) | | | | | | | | | |
| (Not supported by USSGL) | | | | | | | | | |
| 4210 Agency outlays, net (discretionary and mandatory) | | | | | | | | | |
| (Not supported by USSGL) | | | | | | | | | |

SUPPLEMENT**Section V****Footnotes and Additional Information**

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 445000, 465000, and 462000.
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 Statement of Transactions (224), SF 1219, and SF 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.
5. This line corresponds with SF133/Schedule P 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/Schedule P line 1020.
6. This line corresponds with SF133/Schedule P line 3001. 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/Schedule P line 3001.
7. USSGL account balance must be zero for the year end preclosing trial balance.
8. This line corresponds with SF133/Schedule P line 3061. 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/Schedule P line 3061.