

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2013. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of Fiscal Service.

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

All crosswalks require preclosing USSGL account balances.

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

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule.....	V - 3
➤ FMS 2108: Yearend Closing Statement	V - 39
➤ OMB Form and Content Financial Statements	
• Balance Sheet.....	V - 47
• Statement of Net Cost.....	V - 71
• Statement of Changes in Net Position	V - 77
• Statement of Budgetary Resources	V - 83
• Statement of Custodial Activity.....	V - 99

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USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting:					USSGL Account Attributes for FACTS II																	TAFS Attributes								
SF 133: Report on Budget Execution and Budgetary Resources																														
Schedule P: Program and Financing (P&F), Prior Year Actual Column																														
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
					BUDGETARY RESOURCES																									
					All accounts:																									
					0900 Total new obligations																									
N	Y			0900	- + 4801	Undelivered Orders - Obligations, Unpaid	E														X				U				1	
N	Y			0900	+ - 4801	Undelivered Orders - Obligations, Unpaid	B														X				U				1	
N	Y			0900	- + 4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X				U				1
N	Y			0900	+ - 4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X				U				1
N	Y			0900	- + 4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X				U				
N	Y			0900	- + 4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X				U				
N	Y			0900	- + 4901	Delivered Orders - Obligations, Unpaid	E															X				U				1
N	Y			0900	+ - 4901	Delivered Orders - Obligations, Unpaid	B															X				U				1
N	Y			0900	- + 4902	Delivered Orders - Obligations, Paid	E															X				U				
N	Y			0900	- + 4908	Authority Outlayed Not Yet Disbursed	E															X				U				1
N	Y			0900	+ - 4908	Authority Outlayed Not Yet Disbursed	B															X				U				1
N	Y			0900	- + 4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X				U				
N	Y			0900	- + 4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X				U				
					Unobligated balance:																									
					1000 Unobligated balance brought forward, October 1																									3
Y	Y			1000	+ - 4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X		U	U					
Y	Y			1000	+ - 4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X		U/E	U					
Y	Y			1000	+ - 4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X		U/E	U					
Y	Y			1000	+ - 4136	Contract Authority To Be Liquidated by Trust Funds	B															X		U	U					
Y	Y			1000	+ - 4137	Transfers of Contract Authority - Allocation	B															X		U	U					
Y	Y			1000	+ - 4139	Contract Authority Carried Forward	B																	U	U					
Y	Y			1000	+ - 4149	Borrowing Authority Carried Forward	B																	U/E	U					
Y	Y			1000	+ - 4153	Transfers of Contract Authority - Nonallocation	B															X		U	U					
Y	Y			1000	+ - 4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X		U/E	U					
Y	Y			1000	+ - 4171	Nonallocation Transfers of Invested Balances - Receivable	B															X		U/E	U					
Y	Y			1000	+ - 4172	Nonallocation Transfers of Invested Balances - Payable	B															X		U/E	U					
Y	Y			1000	+ - 4201	Total Actual Resources - Collected	B																	U/E	U					
Y	Y			1000	+ - 4221	Unfilled Customer Orders Without Advance	B													F/E		X		U/E	U					
Y	Y			1000	+ - 4222	Unfilled Customer Orders With Advance	B															X		U/E	U					
Y	Y			1000	+ - 4225	Expenditure Transfers from Trust Funds - Receivable	B															X		U/E	U					
Y	Y			1000	+ - 4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X		U/E	U					
Y	Y			1000	+ - 4283	Interest Receivable From Treasury	B															X		U/E	U					
Y	Y			1000	+ - 4285	Receivable From the Liquidating Fund	B															X		U/E	U					
Y	Y			1000	+ - 4286	Receivable From the Financing Fund	B															X		U/E	U					
Y	Y			1000	+ - 4287	Other Federal Receivables	B															X		U/E	U					
Y	Y			1000	+ - 4295	Adjustments to the Exchange Stabilization Fund	B															X		U	U					
Y	Y			1000	+ - 4384	Temporary Reduction/Cancellation Returned by Appropriation	B															X		U	U					
Y	Y			1000	+ - 4394	Receipts Unavailable for Obligation Upon Collection	B															X		U	U					
Y	Y			1000	+ - 4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X		U	U			2/7		
Y	Y			1000	+ - 4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X		U/E	U			1		
Y	Y			1000	+ - 4398	Offsetting Collections Temporarily Precluded From Obligation	B															X		U	U					
Y	Y			1000	+ - 4801	Undelivered Orders - Obligations, Unpaid	B															X		U/E	U					
Y	Y			1000	+ - 4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		U/E	U					

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		U/E	U				
Y	Y	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X		U	U				
N	Y	1001			Discretionary unobligated balance brought forward, Oct 1																								
					This line is not required to be supported by the USSGL.																								
					Nonexpenditure transfers:																								
					1010 Unobligated balance transferred to other accounts (-)																								
Y	Y	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C									##	####				X		U/E	U				
Y	Y	1010	+	-	4190	Transfers - Prior-Year Balances	E	C									##	####				X		U	U				
Y	N	1010	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C														X		E					
Y	N	1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C														X		E					
					1011 Unobligated balance transferred from other accounts																								
Y	Y	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D									##	####				X		U/E	U				
Y	Y	1011	+	-	4190	Transfers - Prior-Year Balances	E	D									##	####				X		U	U				
Y	N	1011	+	-	4196	Balance Transfers-In - Expired to Expired	E	D														X		E					
					1012 Unobligated balance transfers between expired and unexpired accounts																								
Y	Y	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X		U	U				
Y	N	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X		E					
Y	Y	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X		U	U				
Y	N	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X		E					
Y	Y	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X		U	U				
					1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)																								
Y	Y	1013	+	-	4153	Transfers of Contract Authority - Nonallocation	E										##	####			BAL	X		U	U		7		1
Y	Y	1013	-	+	4153	Transfers of Contract Authority - Nonallocation	B										##	####			BAL	X		U	U		7		1
					Adjustments:																								
					1020 Adjustment of unobligated balance brought forward, October 1 (+ or -)																								
Y	Y	1020	+	-	4111	Debt Liquidation Appropriations	E					P/D										B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E															B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E					P/D										B/P		U/E	U		2/7		
Y	Y	1020	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E					P/D										B/P		U/E	U		2/7		
Y	Y	1020	+	-	4115	Loan Subsidy Appropriation	E					P/D										B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4116	Debt Forgiveness Appropriation	E															B/P		U/E	U				
Y	Y	1020	+	-	4117	Loan Administrative Expense Appropriation	E					P/D										B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E															B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4119	Other Appropriations Realized	E															B/P		U/E	U				
Y	Y	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E					P/S										P		U/E	U				
Y	Y	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															B/P		U	U		1		
Y	Y	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E															B/P		U/E	U				
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P		U/E	U		2/7		
Y	Y	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															B/P		U/E	U		1/3/4		
Y	Y	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E															B/P		U/E	U		7		
Y	Y	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E															B/P		U/E	U		7		
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E															B/P		U/E	U		1/2/7		
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E															B/P		U/E	U		1/2/7		
Y	Y	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E															B/P		U/E	U				
Y	Y	1020	+	-	4131	Current-Year Contract Authority Realized	E															P		U/E	U				

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Y	Y	1020	+	-	4132	Substitution of Contract Authority	E					S									P		U/E	U				
Y	Y	1020	+	-	4133	Decreases to Indefinite Contract Authority	E														P		U/E	U				
Y	Y	1020	+	-	4134	Contract Authority Withdrawn	E														P		U/E	U				
Y	Y	1020	+	-	4135	Contract Authority Liquidated	E					P/S									B/P		U/E	U				
Y	Y	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E														P		U	U				
Y	Y	1020	+	-	4137	Transfers of Contract Authority - Allocation	E									M					B/P		U	U				
Y	Y	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E														B/P		U/E	U				
Y	Y	1020	+	-	4140	Substitution of Borrowing Authority	E					P/S									B/P		U/E	U				
Y	Y	1020	+	-	4141	Current-Year Borrowing Authority Realized	E														P		U/E	U				
Y	Y	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E														P		U/E	U				
Y	Y	1020	+	-	4144	Borrowing Authority Withdrawn	E														P		U/E	U				
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					B				M					B/P		U/E	U				
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					P/S									B/P		U/E	U				
Y	Y	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4150	Reappropriations - Transfers-In	E														B/P		U/E	U				
Y	Y	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E														B/P		U/E	U				
Y	Y	1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4153	Transfers of Contract Authority - Nonallocation	E														B/P		U	U		7		
Y	Y	1020	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E														B/P		U	U		7		
Y	Y	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E														P		U	U		1/3/4		
Y	Y	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E														B/P		U/E	U				
Y	Y	1020	+	-	4170	Transfers - Current-Year Authority	E					P/S									B/P		U/E	U				
Y	Y	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E														B/P		U/E	U				
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E														B/P		U/E	U				
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E														B/P		U/E	U				
Y	Y	1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E					P/S									B/P		U/E	U				
Y	Y	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4190	Transfers - Prior-Year Balances	E														B/P		U/E	U				
Y	Y	1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E														B/P		U/E	U				
Y	Y	1020	+	-	4192	Balance Transfers - Unexpired to Expired	E														B/P		U/E	U				
Y	Y	1020	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E														B/P		U/E	U				
Y	N	1020	+	-	4196	Balance Transfers-In - Expired to Expired	E														B/P		E					
Y	N	1020	+	-	4197	Balance Transfers-Out - Expired to Expired	E														B/P		E					
Y	Y	1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E														P		U/E	U				
Y	Y	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E														B/P		U/E	U				
Y	Y	1020	+	-	4221	Unfilled Customer Orders Without Advance	E													F/E	B/P		U/E	U				
Y	Y	1020	+	-	4222	Unfilled Customer Orders With Advance	E														B/P		U/E	U				
Y	Y	1020	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E														B/P		U/E	U				
Y	Y	1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E	B/P		U/E	U				
Y	Y	1020	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E														B/P		U/E	U				
Y	Y	1020	+	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E	B/P		U/E	U				

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Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1020	+	-	4234	Other Federal Receivables - Transferred	E														B/P		U/E	U					
Y	Y	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E												F/E		B/P		U/E	U					
Y	Y	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E														B/P		U/E	U					
Y	Y	1020	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E														B/P		U/E	U					
Y	Y	1020	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E														B/P		U/E	U					
Y	Y	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E														B/P		U/E	U					
Y	Y	1020	+	-	4261	Actual Collections of Business-Type Fees	E														B/P		U/E	U					
Y	Y	1020	+	-	4262	Actual Collections of Loan Principal	E														B/P		U/E	U					
Y	Y	1020	+	-	4263	Actual Collections of Loan Interest	E														B/P		U/E	U					
Y	Y	1020	+	-	4264	Actual Collections of Rent	E														B/P		U/E	U					
Y	Y	1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E														B/P		U/E	U					
Y	Y	1020	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E														B/P		U/E	U					
Y	Y	1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E														B/P		U/E	U					
Y	Y	1020	+	-	4271	Actual Program Fund Subsidy Collected	E														B/P		U/E	U					
Y	Y	1020	+	-	4273	Interest Collected From Treasury	E														B/P		U	U					
Y	Y	1020	+	-	4275	Actual Collections From Liquidating Fund	E														B/P		U/E	U					
Y	Y	1020	+	-	4276	Actual Collections From Financing Fund	E														B/P		U/E	U					
Y	Y	1020	+	-	4277	Other Actual Collections - Federal	E														B/P		U/E	U					
Y	Y	1020	+	-	4283	Interest Receivable From Treasury	E														B/P		U/E	U					
Y	Y	1020	+	-	4285	Receivable From the Liquidating Fund	E														B/P		U/E	U					
Y	Y	1020	+	-	4286	Receivable From the Financing Fund	E														B/P		U/E	U					
Y	Y	1020	+	-	4287	Other Federal Receivables	E														B/P		U/E	U					
Y	Y	1020	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E								M						B/P		U/E	U					
Y	Y	1020	+	-	4295	Adjustments to the Exchange Stabilization Fund	E														P		U	U					
Y	Y	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E														P		U/E	U					
Y	N	1020	+	-	4350	Canceled Authority	E														B/P		E						
Y	Y	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E														B/P		U/E	U					
Y	Y	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E														B/P		U/E	U		2/7			
Y	Y	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E														B/P		U/E	U		2/7			
Y	Y	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E														P		U/E	U		2/7			
Y	Y	1020	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E														B/P		U/E	U					
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E					P/D/S									P		U/E	U					
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E														P		U/E	U					
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E														P		U	U					
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E														B/P		U/E	U					
Y	Y	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E					P									B/P		U/E	U					
Y	N	1020	+	-	4390	Reappropriations - Transfers-Out	E														B/P		E						
Y	Y	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E														B/P		U/E	U		1/3/4			
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E														B/P		U/E	U					
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E														B/P		U/E	U					
Y	Y	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E														B/P		U	U		2/7			
Y	Y	1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E														B/P		U	U					
Y	Y	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E														B/P		U/E	U		1/2/7			
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E														B/P		U	U		1/3/4			

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1020	+	-	4399																	B/P		U/E	U					
					Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																								
Y	Y	1020	+	-	4801																	B/P		U/E	U					
					Undelivered Orders - Obligations, Unpaid	E																								
Y	Y	1020	+	-	4802																	B/P		U/E	U					
					Undelivered Orders - Obligations, Prepaid/Advanced	E																								
Y	Y	1020	+	-	4831																	B/P		U/E	U					
					Undelivered Orders - Obligations Transferred, Unpaid	E																								
Y	Y	1020	+	-	4871																	B/P		U/E	U					
					Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																								
Y	Y	1020	+	-	4872																	B/P		U/E	U					
					Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																								
Y	Y	1020	+	-	4881																	B/P		U/E	U					
					Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																								
Y	Y	1020	+	-	4882																	B/P		U/E	U					
					Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																								
Y	Y	1020	+	-	4901																	B/P		U/E	U					
					Delivered Orders - Obligations, Unpaid	E																								
Y	Y	1020	+	-	4902																	B/P		U/E	U					
					Delivered Orders - Obligations, Paid	E																								
Y	Y	1020	+	-	4908																	B/P		U	U					
					Authority Outlayed Not Yet Disbursed	E																								
Y	Y	1020	+	-	4931																	B/P		U/E	U					
					Delivered Orders - Obligations Transferred, Unpaid	E																								
Y	Y	1020	+	-	4971																	B/P		U/E	U					
					Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																								
Y	Y	1020	+	-	4972																	B/P		U/E	U					
					Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																								
Y	Y	1020	+	-	4981																	B/P		U/E	U					
					Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																								
Y	Y	1020	+	-	4982																	B/P		U/E	U					
					Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																								
		1021			Recoveries of prior year unpaid obligations																									
Y	Y	1021	+	-	4871																X			U/E	U					
					Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																								
Y	Y	1021	+	-	4971																X			U/E	U					
					Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																								
		1022			Capital transfer of unobligated balances to general fund (-)																									
Y	Y	1022	+	-	4152																X			U/E	U					
					Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																								
		1023			Unobligated balances applied to repay debt (-)																									
Y	Y	1023	+	-	4147																X			U/E	U					
					Actual Repayments of Debt, Prior-Year Balances	E																								
		1024			Unobligated balance of borrowing authority withdrawn (-)																									
Y	Y	1024	+	-	4144																X			U	U					
					Borrowing Authority Withdrawn	E																								
		1025			Unobligated balance of contract authority withdrawn (-)																									
Y	Y	1025	+	-	4134																X			U	U					
					Contract Authority Withdrawn	E																								
		1026			Adjustment for change in allocation of trust fund limitation or foreign exchange valuation																									
Y	Y	1026	+	-	4295																X			U	U					
					Adjustments to the Exchange Stabilization Fund	E																								
Y	Y	1026	-	+	4295																X			U	U					
					Adjustments to the Exchange Stabilization Fund	B																								
Y	Y	1026	+	-	4320																X			U/E	U					
					Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																								
Y	Y	1027			Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)																									
					This line is not required to be supported by the USSGL at this time, but will be																									
Y	Y	1028			Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)																									
					This line is not required to be supported by the USSGL at this time, but will be																									
Y	Y	1029			Other balances withdrawn (-)																									
Y	N	1029	+	-	4350																X			E						
					Canceled Authority	E																								

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

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USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. - Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1101	+	-	4128		E					P			D						X		U/E	U		1/2/7			
Y	Y	1101	+	-	4129		E					P			D						X		U/E	U		2/7			
Y	Y	1101	+	-	4129		E					P			D						X		U	U		1			
Y	Y	1101	+	-	4138		E								D						X		U	U		2/7			
Y	Y	1101	+	-	4384		E					P			D						X		U	U		2/7		1	
Y	Y	1101	-	+	4384		B					P			D						X		U	U		2/7		1	
Y	Y	1101	+	-	4394		E								D						X		U	U		2/7		1	
Y	Y	1101	-	+	4394		B								D						X		U	U		2/7		1	
Y	Y	1103	+	-	4119		E					P	F		D						X		U	U					
Y	Y	1104	-	+	4119		E					P	P		D						X		U	U					
Y	Y	1105	+	-	4150		E								D						X		U	U					
Y	Y	1120	+	-	4166		E	C							D		##	####			X		U/E	U				1	
Y	Y	1120	-	+	4166		B	C							D		##	####			X		U/E	U				1	
Y	Y	1120	+	-	4167		E	C							D		##	####			X		U/E	U					
Y	Y	1120	+	-	4168		E	C							D		##	####			X		U	U					
Y	Y	1120	+	-	4170		E	C				P			D		##	####			X		U	U					
Y	Y	1120	+	-	4172		E	C							D		##	####			X		U/E	U		2/7		1	
Y	Y	1120	-	+	4172		B	C							D		##	####			X		U/E	U		2/7		1	
Y	Y	1120	+	-	4173		E	C							D		##	####			X		U/E	U		2/7			
Y	Y	1120	+	-	4175		E	C				P			D		##	####			X		U	U					
Y	Y	1120	+	-	4193		E	C				P			D		##	####			X		U	U					

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
					Adjustments:																							
				1130	Appropriations permanently reduced (-)																							
Y	Y			1130	Permanent Reduction - New Budget Authority	E						P/R									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
				1131	Unobligated balance of appropriations permanently reduced (-)																							
Y	N			1131	Reappropriations - Transfers-Out	E															X		E					
Y	Y			1131	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U/E	U				
				1132	Appropriations temporarily reduced (-)																							
Y	Y			1132	Temporary Reduction - New Budget Authority	E						P									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
Y	Y			1132	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
				1133	Unobligated balance of appropriations temporarily reduced (-)																							
Y	Y			1133	Temporary Reduction - Prior-Year Balances	E						P									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
Y	Y			1133	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P									X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
				1134	Appropriations precluded from obligation (-)																							
Y	Y			1134	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R									X		U	U				2
Y	Y			1134	Receipts and Appropriations Temporarily Precluded From Obligation	E						P									X		U	U		2/7		1
Y	Y			1134	Receipts and Appropriations Temporarily Precluded From Obligation	B						P									X		U	U		2/7		1
				1135	Appropriations applied to repay debt (-)																							
Y	Y			1135	Actual Repayments of Debt, Current-Year Authority	E						P									X		U	U				
Y	Y			1136	Appropriations applied to deficiency by law (-)																							
					This line is not required to be supported by the USSGL at this time, but will be																							
				1137	Appropriations applied to liquidate contract authority (-)																							
Y	Y			1137	Contract Authority Liquidated	E						P									X		U	U				
Y	Y			1137	Contract Authority To Be Liquidated by Trust Funds	E															X		U	U				1
Y	Y			1137	Contract Authority To Be Liquidated by Trust Funds	B															X		U	U				1
Y	Y			1137	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E															X		U	U		7		
				1138	Appropriations applied to liquidate contract authority withdrawn (-)																							
Y	Y			1138	Appropriation To Liquidate Contract Authority Withdrawn	E															X		U	U				
				1139	Appropriations substituted for borrowing authority (-)																							
Y	Y			1139	Substitution of Borrowing Authority	E						P									X		U	U				
				1150	Anticipated appropriation (+ or -)																							
Y	N			1150	Anticipated Indefinite Appropriations	E																	U					2
				1151	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																							
Y	N			1151	Anticipated Transfers - Current-Year Authority	E						P											U					2
Y	N			1151	Allocations of Authority - Anticipated From Invested Balances	E																	U					2
Y	N			1151	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R											U					2
				1152	Anticipated redemption of debt (appropriations) (-)																							
Y	N			1152	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P											U					2
Y	Y			1160	Appropriation (total)																							
					This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																							
					Advance appropriations :																							
				1170	Advance appropriation																							

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1170	+	-	4111		E					D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4115	Debt Liquidation Appropriations	E					D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4117	Loan Subsidy Appropriation	E					D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4119	Loan Administrative Expense Appropriation	E					D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4119	Other Appropriations Realized	E					D			D							X		U	U				
		1171			Advance appropriation (special or trust fund)																								
Y	Y	1171	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E					D			D							X		U	U		2/7		
Y	Y	1171	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E					D			D							X		U	U		2/7		
Y	Y	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			D							X		U	U		2/7		1
Y	Y	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					D			D							X		U	U		2/7		1
					Adjustments:																								
		1173			Advance appropriations permanently reduced (-)																								
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E					D			D							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
		1174			Advance appropriations temporarily reduced (-)																								
Y	Y	1174	+	-	4382	Temporary Reduction - New Budget Authority	E					D			D							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
Y	Y	1180			Advance appropriation (total)																								
					This line is calculated. Equals sum of lines 1170 through 1174.																								
					Mandatory:																								
		1200			Appropriation																								
Y	Y	1200	+	-	4111	Debt Liquidation Appropriations	E					P			M							X		U	U		1/3/4		
Y	Y	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E								M							X		U	U		1/3/4		
Y	Y	1200	+	-	4115	Loan Subsidy Appropriation	E					P			M							X		U	U		1/3/4		
Y	Y	1200	+	-	4116	Debt Forgiveness Appropriation	E					P			M							X		U	U				
Y	Y	1200	+	-	4117	Loan Administrative Expense Appropriation	E					P			M							X		U	U		1/3/4		
Y	Y	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E															X		U	U		1/3/4		
Y	Y	1200	+	-	4119	Other Appropriations Realized	E					P			M							X		U	U				
Y	N	1200	+	-	4119	Other Appropriations Realized	E					P			M							X		E			1		
Y	Y	1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															X		U	U		1		1
Y	Y	1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X		U	U		1		1
Y	Y	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X		U	U		1/3/4		
Y	Y	1200	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E								M							X		U/E	U		1		
Y	Y	1200	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B								M							X		U/E	U		1		
Y	Y	1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			M							X		U/E	U		1		
Y	Y	1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E					P			M							X		U/E	U		1		
Y	Y	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X		U	U		1/3/4		
Y	Y	1200	+	-	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	E					P										X		U	U		1		
Y	Y	1200	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E															X		U	U				
Y	Y	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E								M							X		U	U		1/3/4		
Y	N	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E								M							X		E			1		
		1201			Appropriation (special or trust fund)																								
Y	Y	1201	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E					P			M							X		U	U		2/7		
Y	Y	1201	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E					P			M							X		U	U		2/7		
Y	Y	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E					P			M							X		U	U		2/7		
Y	Y	1201	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E					P			M							X		U/E	U		7		

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1201	+	-	4124		E								M						X		U	U		7			
					Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation																								
Y	Y	1201	+	-	4126		E					P			M						X		U/E	U		7			
					Amounts Appropriated From Specific Invested TAFS - Receivable																								
Y	Y	1201	-	+	4126		B					P			M						X		U/E	U		7			
					Amounts Appropriated From Specific Invested TAFS - Receivable																								
Y	Y	1201	+	-	4127		E								M						X		U/E	U		7			
					Amounts Appropriated From Specific Invested TAFS - Payable																								
Y	Y	1201	-	+	4127		B								M						X		U/E	U		7			
					Amounts Appropriated From Specific Invested TAFS - Payable																								
Y	Y	1201	+	-	4128		E					P			M						X		U/E	U		7			
					Amounts Appropriated From Specific Invested TAFS - Transfers-In																								
Y	Y	1201	+	-	4129		E					P			M						X		U/E	U		2/7			
					Amounts Appropriated From Specific Invested TAFS - Transfers-Out																								
Y	Y	1201	+	-	4138		E								M						X		U	U		2/7			
					Appropriation To Liquidate Contract Authority																								
Y	Y	1201	+	-	4384		E					P			M						X		U	U		2/7		1	
					Temporary Reduction/Cancellation Returned by Appropriation																								
Y	Y	1201	-	+	4384		B					P			M						X		U	U		2/7		1	
					Temporary Reduction/Cancellation Returned by Appropriation																								
Y	Y	1201	+	-	4394		E								M						X		U	U		2/7		1	
					Receipts Unavailable for Obligation Upon Collection																								
Y	Y	1201	-	+	4394		B								M						X		U	U		2/7		1	
					Receipts Unavailable for Obligation Upon Collection																								
					1203 Appropriation (previously unavailable)																								
Y	Y	1203	+	-	4157		E														X		U	U		2/7		2	
					Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation																								
					1204 Reappropriation																								
Y	Y	1204	+	-	4150		E								M						X		U	U					
					Reappropriations - Transfers-In																								
					Nonexpenditure transfers:																								
					1220 Appropriations transferred to other accounts (-)																								
Y	Y	1220	+	-	4166		E	C							M		##	####			X		U/E	U				1	
					Allocations of Realized Authority - To Be Transferred From Invested Balances																								
Y	Y	1220	-	+	4166		B	C							M		##	####			X		U/E	U				1	
					Allocations of Realized Authority - To Be Transferred From Invested Balances																								
Y	Y	1220	+	-	4167		E	C							M		##	####			X		U/E	U					
					Allocations of Realized Authority - Transferred From Invested Balances																								
Y	Y	1220	+	-	4168		E	C							M		##	####			X		U	U					
					Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction																								
Y	Y	1220	+	-	4170		E	C				P			M		##	####			X		U	U					
					Transfers - Current-Year Authority																								
Y	Y	1220	+	-	4172		E	C							M		##	####			X		U/E	U		2/7		1	
					Nonallocation Transfers of Invested Balances - Payable																								
Y	Y	1220	-	+	4172		B	C							M		##	####			X		U/E	U		2/7		1	
					Nonallocation Transfers of Invested Balances - Payable																								
Y	Y	1220	+	-	4173		E	C							M		##	####			X		U/E	U		2/7			
					Nonallocation Transfers of Invested Balances - Transferred																								
Y	Y	1220	+	-	4175		E	C				P			M		##	####			X		U	U					
					Allocation Transfers of Current-Year Authority for Noninvested Accounts																								
Y	Y	1220	+	-	4193		E	C				P			M		##	####			X		U	U					
					Balance Transfers - Unobligated Balances - Legislative Change of Purpose																								
					1221 Appropriations transferred from other accounts																								
Y	Y	1221	+	-	4166		E	D							M		##	####			X		U/E	U				1	
					Allocations of Realized Authority - To Be Transferred From Invested Balances																								
Y	Y	1221	-	+	4166		B	D							M		##	####			X		U/E	U				1	
					Allocations of Realized Authority - To Be Transferred From Invested Balances																								
Y	Y	1221	+	-	4167		E	D							M		##	####			X		U/E	U					
					Allocations of Realized Authority - Transferred From Invested Balances																								
Y	Y	1221	+	-	4168		E	D							M		##	####			X		U	U					
					Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction																								
Y	Y	1221	+	-	4170		E	D				P			M		##	####			X		U	U					
					Transfers - Current-Year Authority																								
Y	Y	1221	+	-	4171		E	D							M		##	####			X		U/E	U		2/7		1	
					Nonallocation Transfers of Invested Balances - Receivable																								

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1221	-	+	4171																									
					Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####				X		U/E	U		2/7		1	
Y	Y	1221	+	-	4173											M		##	####			X		U/E	U		2/7			
					Nonallocation Transfers of Invested Balances - Transferred	E	D																							
Y	Y	1221	+	-	4175							P				M		##	####			X		U	U					
					Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D																							
Y	Y	1221	+	-	4193							P				M		##	####			X		U	U					
					Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D																							
					Adjustments:																									
					1230 Appropriations and/or unobligated balance of appropriations permanently reduced (-)																									
Y	N	1230	+	-	4390											M						X		E						
					Reappropriations - Transfers-Out	E																								
Y	Y	1230	+	-	4392							P/R				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
					Permanent Reduction - New Budget Authority	E																								
Y	Y	1230	+	-	4393							B/D/P/R/S				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U/E	U				
					Permanent Reduction - Prior-Year Balances	E																								
					1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (-)																									
Y	Y	1232	+	-	4382							P				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
					Temporary Reduction - New Budget Authority	E																								
Y	Y	1232	+	-	4383							P				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
					Temporary Reduction - Prior-Year Balances	E																								
Y	Y	1232	+	-	4387							P				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
					Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E																								
Y	Y	1232	+	-	4388							P				M						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U				
					Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E																								
					1235 Appropriations precluded from obligation (-)																									
Y	Y	1235	+	-	4395							D/P/R				M						X		U	U				2	
					Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E																								
Y	Y	1235	+	-	4397							P				M						X		U	U		2/7		1	
					Receipts and Appropriations Temporarily Precluded From Obligation	E																								
Y	Y	1235	-	+	4397							P				M						X		U	U		2/7		1	
					Receipts and Appropriations Temporarily Precluded From Obligation	B																								
					1236 Appropriations applied to repay debt (-)																									
Y	Y	1236	+	-	4146							P				M						X		U	U					
					Actual Repayments of Debt, Current-Year Authority	E																								
Y	Y	1236	+	-	4146							B				M						X		U	U		2/7			
					Actual Repayments of Debt, Current-Year Authority	E																								
Y	Y	1237																												
					Appropriations applied to deficiency by law (-)																									
					This line is not required to be supported by the USSGL at this time, but will be																									
					1238 Appropriations applied to liquidate contract authority (-)																									
Y	Y	1238	+	-	4135							P				M						X		U	U					
					Contract Authority Liquidated	E																								
Y	Y	1238	+	-	4136											M						X		U	U				1	
					Contract Authority To Be Liquidated by Trust Funds	E																								
Y	Y	1238	-	+	4136											M						X		U	U				1	
					Contract Authority To Be Liquidated by Trust Funds	B																								
					1239 Appropriations substituted for borrowing authority (-)																									
Y	Y	1239	+	-	4140							P				M						X		U	U					
					Substitution of Borrowing Authority	E																								
					1250 Anticipated appropriation (+ or -)																									
Y	N	1250	+	-	4120											M								U					2	
					Anticipated Indefinite Appropriations	E																								
					1251 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																									
Y	N	1251	+	-	4160							P				M								U					2	
					Anticipated Transfers - Current-Year Authority	E																								
Y	N	1251	+	-	4165											M								U					2	
					Allocations of Authority - Anticipated From Invested Balances	E																								
Y	N	1251	+	-	4183							P/R				M								U					2	
					Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E																								
					1252 Anticipated redemption of debt (appropriations) (-)																									
Y	N	1252	+	-	4047							P				M								U					2	
					Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E																								
Y	Y	1260																												
					Appropriations (total)																									
					This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).																									
					Advance appropriations :																									
					1270 Advance appropriation																									

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agg.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1270	+	-	4111		E	-				D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4115		E					D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4117		E					D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4119		E					D			M							X		U	U					
		1271			Advance appropriation (special or trust fund)																									
Y	Y	1271	+	-	4113		E					D			M							X		U	U		2/7			
Y	Y	1271	+	-	4114		E					D			M							X		U	U		2/7			
Y	Y	1271	+	-	4384		E					D			M							X		U	U		2/7		1	
Y	Y	1271	-	+	4384		B					D			M							X		U	U		2/7		1	
					Adjustments:																									
		1272			Advance appropriations permanently reduced (-)																									
Y	Y	1272	+	-	4392		E					D			M							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
		1273			Advance appropriations temporarily reduced (-)																									
Y	Y	1273	+	-	4382		E					D			M							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
Y	Y	1280			Advance appropriation (total)																									
					This line is calculated. Equals sum of lines 1270 through 1273.																									
					Borrowing authority:																									
					Discretionary:																									
		1300			Borrowing authority																									
Y	N	1300	+	-	4042		E								D									U					2	
Y	Y	1300	+	-	4141		E								D	P/T						X		U	U					
Y	Y	1300	+	-	4143		E								D	P/T						X		U	U					
					Adjustments:																									
		1320			Borrowing authority permanently reduced (-)																									
Y	Y	1320	+	-	4392		E					B			D							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
Y	N	1330			Anticipated reductions to current fiscal year borrowing authority (-)																									
Y	N	1330	+	-	4044		E								D									U					2	
Y	Y	1340			Borrowing authority (total)																									
					This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																									
					Mandatory:																									
		1400			Borrowing authority																									
Y	N	1400	+	-	4042		E								M	P/T								U					2	
Y	Y	1400	+	-	4126		E					B			M							X		U	U		2/7			
Y	Y	1400	-	+	4126		B					B			M							X		U	U		2/7			
Y	Y	1400	+	-	4128		E					B			M							X		U	U		2/7			
Y	Y	1400	+	-	4141		E								M							X		U	U					
Y	Y	1400	+	-	4143		E								M							X		U	U					
					Adjustments:																									
		1420			Borrowing authority permanently reduced (-)																									
Y	Y	1420	+	-	4392		E					B			M							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
		1421			Borrowing authority applied to repay debt (-)																									
Y	Y	1421	+	-	4129		E					B			M							X		U	U		2/7			
Y	Y	1421	+	-	4142		E															X		U	U			D/G		
Y	Y	1421	+	-	4142		E															X		U	U		1/3/4/8	N		
Y	Y	1421	+	-	4146		E					B			M							X		U	U		3	N		
					Anticipated borrowing authority:																									

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting:					USSGL Account Attributes for FACTS II																	TAFS Attributes													
SF 133: Report on Budget Execution and Budgetary Resources																																			
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																			
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Function Ind.	Credit Function Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info							
	1430				Anticipated reductions to current fiscal year borrowing authority (-)																														
Y	N	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E								M								U					2							
Y	N	1430	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					B			M								U			3	N	2							
Y	Y	1440			Borrowing authority (total)																														
This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																																			
Contract authority:																																			
Discretionary:																																			
1500 Contract authority																																			
Y	N	1500	+	-	4032	Estimated Indefinite Contract Authority	E								D								U					2							
Y	Y	1500	+	-	4131	Current-Year Contract Authority Realized	E								D							X		U	U										
Y	Y	1500	+	-	4133	Decreases to Indefinite Contract Authority	E								D							X		U	U										
Nonexpenditure transfers:																																			
1510 Contract authority transferred to other accounts (-)																																			
Y	Y	1510	+	-	4137	Transfers of Contract Authority - Allocation	E	C							D		##	####				X		U	U			1							
Y	Y	1510	-	+	4137	Transfers of Contract Authority - Allocation	B	C							D		##	####				X		U	U			1							
1511 Contract authority transferred from other accounts																																			
Y	Y	1511	+	-	4137	Transfers of Contract Authority - Allocation	E	D							D		##	####				X		U	U			1							
Y	Y	1511	-	+	4137	Transfers of Contract Authority - Allocation	B	D							D		##	####				X		U	U			1							
Adjustments:																																			
1520 Contract authority and/or unobligated balance of contract authority permanently reduced (-)																																			
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E					C			D							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U										
Y	Y	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E					C			D							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U										
1522 Contract authority precluded from obligation (limitation on obligations) (-)																																			
Y	Y	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					C			D							X		U	U			2							
Y	Y	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					C			D							X		U	U		1/2/7	1							
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					C			D							X		U	U		1/2/7	1							
1530 Anticipated nonexpenditure transfers of contract authority (+ or -)																																			
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E					C			D								U					2							
1531 Anticipated adjustments to current year contract authority (+ or -)																																			
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E								D								U					2							
Y	Y	1540			Contract authority (total)																														
This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																																			
Mandatory:																																			
1600 Contract authority																																			
Y	N	1600	+	-	4032	Estimated Indefinite Contract Authority	E								M								U					2							
Y	Y	1600	+	-	4131	Current-Year Contract Authority Realized	E								M							X		U	U										
Y	Y	1600	+	-	4133	Decreases to Indefinite Contract Authority	E								M							X		U	U										
Nonexpenditure transfers:																																			
1610 Contract authority transferred to other accounts (-)																																			
Y	Y	1610	+	-	4137	Transfers of Contract Authority - Allocation	E	C							M		##	####				X		U	U			1							
Y	Y	1610	-	+	4137	Transfers of Contract Authority - Allocation	B	C							M		##	####				X		U	U			1							
Y	Y	1610	+	-	4153	Transfers of Contract Authority - Nonallocation	E	C									##	####				NEW	X	U	U		7	1							
Y	Y	1610	-	+	4153	Transfers of Contract Authority - Nonallocation	B	C									##	####				NEW	X	U	U		7	1							
1611 Contract authority transferred from other accounts																																			
Y	Y	1611	+	-	4137	Transfers of Contract Authority - Allocation	E	D							M		##	####				X		U	U			1							
Y	Y	1611	-	+	4137	Transfers of Contract Authority - Allocation	B	D							M		##	####				X		U	U			1							
Y	Y	1611	+	-	4153	Transfers of Contract Authority - Nonallocation	E	D									##	####				NEW	X	U	U		7	1							
Y	Y	1611	-	+	4153	Transfers of Contract Authority - Nonallocation	B	D									##	####				NEW	X	U	U		7	1							
Adjustments:																																			
1620 Contract authority and/or unobligated balance of contract authority permanently reduced (-)																																			
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E					C			M							X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U										

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E					C			M						X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
		1622	Contract authority precluded from obligation (limitation on obligations) (-)																										
Y	Y	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					C			M						X		U	U				2	
Y	Y	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					C			M						X		U	U		1/2/7		1	
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					C			M						X		U	U		1/2/7		1	
		1630	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																										
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E					C			M								U					2	
		1631	Anticipated adjustments to current year contract authority (+ or -)																										
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E								M								U					2	
Y	Y	1640	Contract authority (total)																										
			This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																										
			Spending authority from offsetting collections:																										
			Discretionary:																										
			1700 Collected																										
Y	Y	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								D						X		U/E	U					
Y	Y	1700	+	-	4222	Unfilled Customer Orders With Advance	E								D						X		U/E	U				1	
Y	Y	1700	-	+	4222	Unfilled Customer Orders With Advance	B								D						X		U/E	U				1	
Y	Y	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E								D						X		U/E	U					
Y	Y	1700	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								D						X		U/E	U					
Y	Y	1700	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E								D						X		U/E	U					
Y	Y	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E								D						X		U/E	U					
Y	Y	1700	+	-	4261	Actual Collections of Business-Type Fees	E								D						X		U/E	U					
Y	Y	1700	+	-	4262	Actual Collections of Loan Principal	E								D						X		U/E	U					
Y	Y	1700	+	-	4263	Actual Collections of Loan Interest	E								D						X		U/E	U					
Y	Y	1700	+	-	4264	Actual Collections of Rent	E								D						X		U/E	U					
Y	Y	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								D						X		U/E	U					
Y	Y	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D						X		U/E	U					
Y	Y	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								D						X		U/E	U					
Y	Y	1700	+	-	4271	Actual Program Fund Subsidy Collected	E								D						X		U/E	U					
Y	Y	1700	+	-	4273	Interest Collected From Treasury	E								D						X		U	U					
Y	Y	1700	+	-	4275	Actual Collections From Liquidating Fund	E								D						X		U/E	U					
Y	Y	1700	+	-	4276	Actual Collections From Financing Fund	E								D						X		U/E	U					
Y	Y	1700	+	-	4277	Other Actual Collections - Federal	E								D						X		U/E	U					
Y	Y	1700	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E								D						X		U	U					
Y	Y	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								D						X		U/E	U					
Y	Y	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D						X		U/E	U					
		1701	Change in uncollected customer payments from Federal sources (+or -)																										
Y	Y	1701	+	-	4221	Unfilled Customer Orders Without Advance	E								D				F/E		X		U/E	U				1	
Y	Y	1701	-	+	4221	Unfilled Customer Orders Without Advance	B								D				F/E		X		U/E	U				1	
Y	Y	1701	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E								D						X		U/E	U				1	
Y	Y	1701	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B								D						X		U/E	U				1	
Y	Y	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E								D				F/E		X		U/E	U				1	
Y	Y	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B								D				F/E		X		U/E	U				1	
Y	Y	1701	+	-	4283	Interest Receivable From Treasury	E								D						X		U/E	U				1	
Y	Y	1701	-	+	4283	Interest Receivable From Treasury	B								D						X		U/E	U				1	

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1701	+	-	4285		E								D						X		U/E	U				1
Y	Y	1701	-	+	4285		B								D						X		U/E	U				1
Y	Y	1701	+	-	4286		E								D						X		U/E	U				1
Y	Y	1701	-	+	4286		B								D						X		U/E	U				1
Y	Y	1701	+	-	4287		E								D						X		U/E	U				1
Y	Y	1701	-	+	4287		B								D						X		U/E	U				1
		1702	Offsetting collections (previously unavailable)																									
Y	Y	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					S			D						X		U	U				
Y	Y	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E					S			D						X		U	U				
Y	Y	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E								D						X		U	U				
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					S			D						X		U	U				1
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					S			D						X		U	U				1
			Nonexpenditure transfers:																									
		1710	Spending authority from offsetting collections transferred to other accounts (-)																									
Y	Y	1710	+	-	4170	Transfers - Current-Year Authority	E	C				S			D		##	####			X		U	U				
Y	Y	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				S			D		##	####			X		U	U				
Y	Y	1710	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C				S			D		##	####			X		U	U				
		1711	Spending authority from offsetting collections transferred from other accounts																									
Y	Y	1711	+	-	4170	Transfers - Current-Year Authority	E	D				S			D		##	####			X		U	U				
Y	Y	1711	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D							D		##	####			X		U/E	U		1		1
Y	Y	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D							D		##	####			X		U/E	U		1		1
Y	Y	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D							D		##	####			X		U/E	U		1		
Y	Y	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				S			D		##	####			X		U	U				
Y	Y	1711	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D				S			D		##	####			X		U	U				
			Adjustments:																									
		1720	Capital transfer of spending authority from offsetting collections to general fund (-)																									
Y	Y	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E								D						X		U	U				
		1722	Spending authority from offsetting collections permanently reduced (-)																									
Y	Y	1722	+	-	4392	Permanent Reduction - New Budget Authority	E					S			D						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U			
		1723	Spending authority from offsetting collections temporarily reduced (-)																									
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E					S			D						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U			
Y	Y	1723	+	-	4383	Temporary Reduction - Prior-Year Balances	E					S			D						X		AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U			
		1725	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																									
Y	Y	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					S			D						X		U	U				2
Y	Y	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E								D						X		U	U				1
Y	Y	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B								D						X		U	U				1
		1726	Spending authority from offsetting collections applied to repay debt (-)																									
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					S			D						X		U	U				
		1727	Spending authority from offsetting collections applied to liquidate contract authority (-)																									
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E					S			D						X		U	U				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Function Ind.	Credit Function Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
	1728				Spending authority from offsetting collections substituted for borrowing authority (-)																							
Y	Y	1728	+	-	4140	Substitution of Borrowing Authority	E					S			D						X		U	U				
	1740				Anticipated collections, reimbursements, and other income																							
Y	N	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D							D								U					2
Y	N	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D							D								U					2
Y	N	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D							D								U					2
Y	N	1740	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D							D								U					2
	1741				Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																							
Y	N	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E					S			D								U					2
Y	N	1741	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E					S			D								U					2
	1742				Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																							
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			D								U					2
Y	Y	1750			Spending authority from offsetting collections (total)																							
					This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																							
					Mandatory:																							
	1800				Collected																							
Y	Y	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								M						X		U/E	U				
Y	Y	1800	+	-	4222	Unfilled Customer Orders With Advance	E								M						X		U/E	U				1
Y	Y	1800	-	+	4222	Unfilled Customer Orders With Advance	B								M						X		U/E	U				1
Y	Y	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E								M						X		U/E	U				
Y	Y	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								M						X		U/E	U				
Y	Y	1800	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E								M						X		U/E	U				
Y	Y	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E								M						X		U/E	U				
Y	Y	1800	+	-	4261	Actual Collections of Business-Type Fees	E								M						X		U/E	U				
Y	Y	1800	+	-	4262	Actual Collections of Loan Principal	E								M						X		U/E	U				
Y	Y	1800	+	-	4263	Actual Collections of Loan Interest	E								M						X		U/E	U				
Y	Y	1800	+	-	4264	Actual Collections of Rent	E								M						X		U/E	U				
Y	Y	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								M						X		U/E	U				
Y	Y	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								M						X		U/E	U				
Y	Y	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								M						X		U/E	U				
Y	Y	1800	+	-	4271	Actual Program Fund Subsidy Collected	E								M						X		U/E	U				
Y	Y	1800	+	-	4273	Interest Collected From Treasury	E								M						X		U	U				
Y	Y	1800	+	-	4275	Actual Collections From Liquidating Fund	E								M						X		U/E	U				
Y	Y	1800	+	-	4276	Actual Collections From Financing Fund	E								M						X		U/E	U				
Y	Y	1800	+	-	4277	Other Actual Collections - Federal	E								M						X		U/E	U				
Y	Y	1800	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E								M						X		U	U				
Y	Y	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								M						X		U/E	U				
Y	Y	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M						X		U/E	U				
	1801				Change in uncollected customer payments from Federal sources (+or -)																							
Y	Y	1801	+	-	4221	Unfilled Customer Orders Without Advance	E								M				F/E		X		U/E	U				1
Y	Y	1801	-	+	4221	Unfilled Customer Orders Without Advance	B								M				F/E		X		U/E	U				1
Y	Y	1801	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E								M						X		U/E	U				1
Y	Y	1801	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B								M						X		U/E	U				1
Y	Y	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E								M				F/E		X		U/E	U				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1801	-	+	4251											M			F/E		X		U/E	U				1	
Y	Y	1801	+	-	4283	Reimbursements and Other Income Earned - Receivable	B									M						X		U/E	U				1
Y	Y	1801	-	+	4283	Interest Receivable From Treasury	E									M					X		U/E	U				1	
Y	Y	1801	-	+	4283	Interest Receivable From Treasury	B									M					X		U/E	U				1	
Y	Y	1801	+	-	4285	Receivable From the Liquidating Fund	E									M					X		U/E	U				1	
Y	Y	1801	-	+	4285	Receivable From the Liquidating Fund	B									M					X		U/E	U				1	
Y	Y	1801	+	-	4286	Receivable From the Financing Fund	E									M					X		U/E	U				1	
Y	Y	1801	-	+	4286	Receivable From the Financing Fund	B									M					X		U/E	U				1	
Y	Y	1801	+	-	4287	Other Federal Receivables	E									M					X		U/E	U				1	
Y	Y	1801	-	+	4287	Other Federal Receivables	B									M					X		U/E	U				1	
1802 Offsetting collections (previously unavailable)																													
Y	Y	1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E					S				M					X		U	U					
Y	Y	1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E					S				M					X		U	U					
Y	Y	1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M					X		U	U					
Y	Y	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					S				M					X		U	U				1	
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					S				M					X		U	U				1	
Nonexpenditure transfers:																													
1810 Spending authority from offsetting collections transferred to other accounts (-)																													
Y	Y	1810	+	-	4170	Transfers - Current-Year Authority	E	C				S				M		##	####			X		U	U				
Y	Y	1810	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X		U/E	U		3		1
Y	Y	1810	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X		U/E	U		3		1
Y	Y	1810	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X		U/E	U		3		
Y	Y	1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				S				M		##	####			X		U	U				
Y	Y	1810	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C				S				M		##	####			X		U	U				
1811 Spending authority from offsetting collections transferred from other accounts																													
Y	Y	1811	+	-	4170	Transfers - Current-Year Authority	E	D				S				M		##	####			X		U	U				
Y	Y	1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				S				M		##	####			X		U	U				
Y	Y	1811	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D				S				M		##	####			X		U	U				
Adjustments:																													
1820 Capital transfer of spending authority from offsetting collections to general fund (-)																													
Y	Y	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									M					X		U	U					
1823 Spending authority from offsetting collections temporarily reduced (-)																													
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E					S				M					X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
Y	Y	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E					S				M					X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
1824 Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																													
Y	Y	1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					S				M					X		U	U				2	
Y	Y	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M					X		U	U				1	
Y	Y	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M					X		U	U				1	
1825 Spending authority from offsetting collections applied to repay debt (-)																													
Y	Y	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					S				M					X		U	U					
1826 Spending authority from offsetting collections applied to liquidate contract authority (-)																													
Y	Y	1826	+	-	4132	Substitution of Contract Authority	E					S									X		U	U					

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Account Attributes for FACTS II						TAFS Attributes																							
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1826	+	-	4135	Contract Authority Liquidated	E					S			M						X		U	U					
		1827	Spending authority from offsetting collections substituted for borrowing authority (-)																										
Y	Y	1827	+	-	4140	Substitution of Borrowing Authority	E					S			M						X		U	U					
		1840	Anticipated collections, reimbursements, and other income																										
Y	N	1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D							M								U					2	
Y	N	1840	+	-	4070	Anticipated Collections From Federal Sources	E	D							M								U					2	
Y	N	1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D							M								U					2	
Y	N	1840	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D							M								U					2	
		1841	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																										
Y	N	1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E					S			M								U					2	
Y	N	1841	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E					S			M								U					2	
		1842	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																										
Y	N	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			M								U					2	
Y	Y	1850	Spending authority from offsetting collections (total)																										
			This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																										
Y	Y	1900	Budget authority total (discretionary and mandatory)																										
			This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																										
Y	Y	1901	Adjustment for budgetary resources applied to liquidate deficiencies (-)																										
			This line is not required to be supported by the USSGL at this time, but will be																										
Y	N	1910	Total budgetary resources																										
			This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].																										
N	Y	1930	Total budgetary resources available																										
			This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																										
N	Y	MEMORANDUM (NON-ADD) ENTRIES:																											
		ALL ACCOUNTS:																											
		1940	Unobligated balance expiring (-)																										
N	Y	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																	U	Y				
N	Y	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																	U	Y				
N	Y	1940	+	-	4450	Unapportioned Authority	E																	U	Y				
N	Y	1940	+	-	4510	Apportionments	E							A/S										U	Y				
N	Y	1940	+	-	4610	Allotments - Realized Resources	E																	U	Y				
N	Y	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																	U	Y				
N	Y	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																	U	Y				
N	Y	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																	U	Y				
N	Y	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																	U	Y				
		1941	Unexpired unobligated balance carried forward, end of year																										
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U	N				
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U	N				
N	Y	1941	-	+	4450	Unapportioned Authority	E																	U	N				
N	Y	1941	-	+	4510	Apportionments	E							A/S										U	N				
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																	U	N				
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U	N				
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U	N				
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																	U	N				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																		TAFS Attributes							
Applicability to SF133 P&F		SF 133/ P&F Line No.	Deb it Fun ct. Ind.	Cre dit Fu nct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	N				
SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:																														
1950 Other balances withdrawn (special and trust funds)																														
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X			U		2/7			
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X			U		2/7			
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X			U		2/7			
1951 Unobligated balance expiring (special and trust funds)																														
N	Y	1951	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U	Y	2/7			
N	Y	1951	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U	Y	2/7			
N	Y	1951	-	+	4450	Unapportioned Authority	E																		U	Y	2/7			
N	Y	1951	-	+	4510	Apportionments	E								A/S										U	Y	2/7			
N	Y	1951	-	+	4610	Allotments - Realized Resources	E																		U	Y	2/7			
N	Y	1951	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U	Y	2/7			
N	Y	1951	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U	Y	2/7			
N	Y	1951	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U	Y	2/7			
N	Y	1951	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	Y	2/7			
1952 Expired unobligated balance carried forward, start of year (special and trust funds)																														
N	Y	1952	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X			E		2/7			
N	Y	1952	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4201	Total Actual Resources - Collected	B																		E		2/7			
N	Y	1952	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X			E		2/7			
N	Y	1952	+	-	4222	Unfilled Customer Orders With Advance	B															X			E		2/7			
N	Y	1952	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X			E		2/7			
N	Y	1952	+	-	4287	Other Federal Receivables	B															X			E		2/7			
N	Y	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X			E		2/7			
N	Y	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X			E		2/7			
N	Y	1952	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X			E		2/7			
1953 Expired unobligated balance carried forward, end of year (special and trust funds)																														
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																		E		2/7			
1954 Unobligated balance canceling (special and trust funds)																														
N	Y	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X			E		2/7			
N	Y	1954	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X			E		2/7			
N	Y	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X			E		2/7			
STATUS OF BUDGETARY RESOURCES																														
Obligations incurred:																														
Direct:																														
2001 Category A (by quarter)																														
Y	N	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E					A	###									X			U/E					1
Y	N	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid	B					A	###									X			U/E					1
Y	N	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E					A	###									X			U/E					1

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	A	###											X		U/E					1
Y	N	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	A	###											X		U/E					
Y	N	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A	###											X		U/E					
Y	N	2001	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	A	###											X		U/E					1
Y	N	2001	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	A	###											X		U/E					1
Y	N	2001	-	+	4902	Delivered Orders - Obligations, Paid	E		D	A	###											X		U/E					
Y	N	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A	###											X		U					1
Y	N	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A	###											X		U					1
Y	N	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A	###											X		U/E					
Y	N	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	A	###											X		U/E					

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting:					USSGL Account Attributes for FACTS II																	TAFS Attributes							
SF 133: Report on Budget Execution and Budgetary Resources																													
Schedule P: Program and Financing (P&F), Prior Year Actual Column																													
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	2101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	A	###										X		U/E						1
Y	N	2101	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	A	###										X		U/E						
Y	N	2101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A	###										X		U/E						
Y	N	2101	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	A	###										X		U/E						1
Y	N	2101	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	A	###										X		U/E						1
Y	N	2101	-	+	4902	Delivered Orders - Obligations, Paid	E		R	A	###										X		U/E						
Y	N	2101	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A	###										X		U						1
Y	N	2101	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A	###										X		U						1
Y	N	2101	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	A	###										X		U/E						
Y	N	2101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	A	###										X		U/E						
					2102 Category B (by project)																								
Y	N	2102	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	B	###	###									X		U/E						1,4
Y	N	2102	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	B	###	###									X		U/E						1,4
Y	N	2102	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###									X		U/E						1,4
Y	N	2102	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	B	###	###									X		U/E						1,4
Y	N	2102	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	B	###	###									X		U/E						4
Y	N	2102	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###									X		U/E						4
Y	N	2102	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	B	###	###									X		U/E						1,4
Y	N	2102	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	B	###	###									X		U/E						1,4
Y	N	2102	-	+	4902	Delivered Orders - Obligations, Paid	E		R	B	###	###									X		U/E						4
Y	N	2102	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	B	###	###									X		U/E						4
Y	N	2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	B	###	###									X		U/E						4
					2103 Exempt from apportionment																								
Y	N	2103	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	E											X		U/E						1
Y	N	2103	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	E											X		U/E						1
Y	N	2103	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E											X		U/E						1
Y	N	2103	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	E											X		U/E						1
Y	N	2103	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	E											X		U/E						
Y	N	2103	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E											X		U/E						
Y	N	2103	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	E											X		U/E						1
Y	N	2103	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	E											X		U/E						1
Y	N	2103	-	+	4902	Delivered Orders - Obligations, Paid	E		R	E											X		U/E						
Y	N	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E											X		U						1
Y	N	2103	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	E											X		U						1
Y	N	2103	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	E											X		U/E						
Y	N	2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	E											X		U/E						
Y	N	2104	Reimbursable obligations (total)																										
					This line is calculated. Equals sum of lines 2101 through 2103.																								
					Unobligated balance																								
					Apportioned																								
					2201 Available in the current period																								
Y	N	2201	-	+	4510	Apportionments	E							A									U						
Y	N	2201	-	+	4610	Allotments - Realized Resources	E							A									U						
Y	N	2201	-	+	4700	Commitments - Programs Subject to Apportionment	E							A									U						

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

					USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
					2202 Available in subsequent periods																							
Y	N			4510	Apportionments	E								S									U					
Y	N			4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S									U					2
Y	N			4610	Allotments - Realized Resources	E								S									U					
Y	N			4700	Commitments - Programs Subject to Apportionment	E								S									U					
					2203 Anticipated																							
Y	N			4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U					2
					Exempt from apportionment																							
					2301 Available in the current period																							
Y	N			4620	Unobligated Funds Exempt From Apportionment	E								A									U					
Y	N			4720	Commitments - Programs Exempt From Apportionment	E								A									U					
					2302 Available in subsequent periods																							
Y	N			4620	Unobligated Funds Exempt From Apportionment	E								S									U					
Y	N			4690	Anticipated Resources - Programs Exempt From Apportionment	E								S									U					2
Y	N			4720	Commitments - Programs Exempt From Apportionment	E								S									U					
					2303 Anticipated																							
Y	N			4690	Anticipated Resources - Programs Exempt From Apportionment	E								A									U					2
					Unapportioned																							
					2401 Deferred																							
Y	N			4430	Unapportioned Authority - OMB Deferral	E																	U					
					2402 Withheld pending rescission																							
Y	N			4420	Unapportioned Authority - Pending Rescission	E																	U					
					2403 Other																							
Y	N			4060	Anticipated Collections From Non-Federal Sources	E	C																U					2
Y	N			4070	Anticipated Collections From Federal Sources	E	C																U					2
Y	N			4210	Anticipated Reimbursements and Other Income	E	C																U					2
Y	N			4215	Anticipated Expenditure Transfers from Trust Funds	E	C																U					2
Y	N			4310	Anticipated Recoveries of Prior-Year Obligations	E	C																U					2
Y	N			4450	Unapportioned Authority	E																	U					
Y	N			4450	Unapportioned Authority	E																	U					
Y	N			4630	Funds Not Available for Commitment/Obligation	E																	U					
Y	N			4650	Allotments - Expired Authority	E																	U					
Y	N				2490 Unobligated balance, end of year																							
					This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.																							
Y	N				2500 Total budgetary resources																							
					This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.																							
					Memorandum entries:																							
Y	N				2501 Subject to apportionment																							
Y	N			4060	Anticipated Collections From Non-Federal Sources	E	C		A/B														U					2
Y	N			4070	Anticipated Collections From Federal Sources	E	C		A/B														U					2
Y	N			4210	Anticipated Reimbursements and Other Income	E	C		A/B														U					2
Y	N			4215	Anticipated Expenditure Transfers from Trust Funds	E	C		A/B														U					2
Y	N			4310	Anticipated Recoveries of Prior-Year Obligations	E	C		A/B														U					2
Y	N			4420	Unapportioned Authority - Pending Rescission	E																	U					
Y	N			4430	Unapportioned Authority - OMB Deferral	E																	U					

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting:					USSGL Account Attributes for FACTS II																	TAFS Attributes						
SF 133: Report on Budget Execution and Budgetary Resources																												
Schedule P: Program and Financing (P&F), Prior Year Actual Column																												
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	N	2501	-	+	4450	Unapportioned Authority	E																U					
Y	N	2501	-	+	4450	Unapportioned Authority	E															B/P	E					
Y	N	2501	-	+	4510	Apportionments	E																U					
Y	N	2501	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E																U					2
Y	N	2501	-	+	4610	Allotments - Realized Resources	E																U					
Y	N	2501	-	+	4630	Funds Not Available for Commitment/Obligation	E				A/B												U					
Y	N	2501	-	+	4650	Allotments - Expired Authority	E				A/B												E					
Y	N	2501	-	+	4700	Commitments - Programs Subject to Apportionment	E																U					
Y	N	2501	-	+	4801	Undelivered Orders - Obligations, Unpaid	E				A/B											X	U/E					1
Y	N	2501	+	-	4801	Undelivered Orders - Obligations, Unpaid	B				A/B											X	U/E					1
Y	N	2501	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				A/B											X	U/E					1
Y	N	2501	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				A/B											X	U/E					1
Y	N	2501	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				A/B											X	U/E					
Y	N	2501	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				A/B											X	U/E					
Y	N	2501	-	+	4901	Delivered Orders - Obligations, Unpaid	E				A/B											X	U/E					1
Y	N	2501	+	-	4901	Delivered Orders - Obligations, Unpaid	B				A/B											X	U/E					1
Y	N	2501	-	+	4902	Delivered Orders - Obligations, Paid	E				A/B											X	U/E					
Y	N	2501	-	+	4908	Authority Outlayed Not Yet Disbursed	E				A/B											X	U					1
Y	N	2501	+	-	4908	Authority Outlayed Not Yet Disbursed	B				A/B											X	U					1
Y	N	2501	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				A/B											X	U/E					
Y	N	2501	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				A/B											X	U/E					
Y	N	2502	Exempt from apportionment																									
Y	N	2502	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C			E												U					2
Y	N	2502	-	+	4070	Anticipated Collections From Federal Sources	E	C			E												U					2
Y	N	2502	-	+	4210	Anticipated Reimbursements and Other Income	E	C			E												U					2
Y	N	2502	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C			E												U					2
Y	N	2502	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			E												U					2
Y	N	2502	-	+	4620	Unobligated Funds Exempt From Apportionment	E																U					
Y	N	2502	-	+	4630	Funds Not Available for Commitment/Obligation	E				E												U					
Y	N	2502	-	+	4650	Allotments - Expired Authority	E				E												E					
Y	N	2502	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E																U					2
Y	N	2502	-	+	4720	Commitments - Programs Exempt From Apportionment	E																U					
Y	N	2502	-	+	4801	Undelivered Orders - Obligations, Unpaid	E				E											X	U/E					1
Y	N	2502	+	-	4801	Undelivered Orders - Obligations, Unpaid	B				E											X	U/E					1
Y	N	2502	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				E											X	U/E					1
Y	N	2502	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				E											X	U/E					1
Y	N	2502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				E											X	U/E					
Y	N	2502	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				E											X	U/E					
Y	N	2502	-	+	4901	Delivered Orders - Obligations, Unpaid	E				E											X	U/E					1
Y	N	2502	+	-	4901	Delivered Orders - Obligations, Unpaid	B				E											X	U/E					1
Y	N	2502	-	+	4902	Delivered Orders - Obligations, Paid	E				E											X	U/E					
Y	N	2502	-	+	4908	Authority Outlayed Not Yet Disbursed	E				E											X	U					1
Y	N	2502	+	-	4908	Authority Outlayed Not Yet Disbursed	B				E											X	U					1
Y	N	2502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				E											X	U/E					
Y	N	2502	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				E											X	U/E					
Y	N	2503	Direct unobligated balance, end of year																									
Y	N	2503	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	D														U					2

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting:					USSGL Account Attributes for FACTS II																	TAFS Attributes							
SF 133: Report on Budget Execution and Budgetary Resources					Schedule P: Program and Financing (P&F), Prior Year Actual Column																								
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Appt. Categ.	Appt. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	2503	-	+	4070		E	C	D															U					2
Y	N	2503	-	+	4210	Anticipated Reimbursements and Other Income	E	C	D															U					2
Y	N	2503	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C	D															U					2
Y	N	2503	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	D															U					2
Y	N	2503	-	+	4420	Unapportioned Authority - Pending Rescission	E		D															U					
Y	N	2503	-	+	4430	Unapportioned Authority - OMB Deferral	E		D															U					
Y	N	2503	-	+	4450	Unapportioned Authority	E		D															U					
Y	N	2503	-	+	4450	Unapportioned Authority	E		D													B/P		E					
Y	N	2503	-	+	4510	Apportionments	E		D															U					
Y	N	2503	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		D															U					2
Y	N	2503	-	+	4610	Allotments - Realized Resources	E		D															U					
Y	N	2503	-	+	4620	Unobligated Funds Exempt From Apportionment	E		D															U					
Y	N	2503	-	+	4630	Funds Not Available for Commitment/Obligation	E		D															U					
Y	N	2503	-	+	4650	Allotments - Expired Authority	E		D															E					
Y	N	2503	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		D															U					2
Y	N	2503	-	+	4700	Commitments - Programs Subject to Apportionment	E		D															U					
Y	N	2503	-	+	4720	Commitments - Programs Exempt From Apportionment	E		D															U					
Y	N	2504																											
Y	N	2504	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	R															U					2
Y	N	2504	-	+	4070	Anticipated Collections From Federal Sources	E	C	R															U					2
Y	N	2504	-	+	4210	Anticipated Reimbursements and Other Income	E	C	R															U					2
Y	N	2504	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C	R															U					2
Y	N	2504	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	R															U					2
Y	N	2504	-	+	4420	Unapportioned Authority - Pending Rescission	E		R															U					
Y	N	2504	-	+	4430	Unapportioned Authority - OMB Deferral	E		R															U					
Y	N	2504	-	+	4450	Unapportioned Authority	E		R															U					
Y	N	2504	-	+	4450	Unapportioned Authority	E		R													B/P		E					
Y	N	2504	-	+	4510	Apportionments	E		R															U					
Y	N	2504	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		R															U					2
Y	N	2504	-	+	4610	Allotments - Realized Resources	E		R															U					
Y	N	2504	-	+	4620	Unobligated Funds Exempt From Apportionment	E		R															U					
Y	N	2504	-	+	4630	Funds Not Available for Commitment/Obligation	E		R															U					
Y	N	2504	-	+	4650	Allotments - Expired Authority	E		R															E					
Y	N	2504	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		R															U					2
Y	N	2504	-	+	4700	Commitments - Programs Subject to Apportionment	E		R															U					
Y	N	2504	-	+	4720	Commitments - Programs Exempt From Apportionment	E		R															U					
					CHANGE IN OBLIGATED BALANCE																								
					Unpaid obligations:																								
					3000 Unpaid obligations, brought forward, October 1																								
Y	Y	3000	-	+	4801	Undelivered Orders - Obligations, Unpaid	B															X		U/E	U/E				
Y	Y	3000	-	+	4901	Delivered Orders - Obligations, Unpaid	B															X		U/E	U/E				
					3001 Adjustment to unpaid obligations, brought forward, October 1 (+ or -)																								
Y	Y	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																B/P	U/E	U/E				
Y	Y	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																B/P	U/E	U/E				
Y	Y	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P	U/E	U/E				
Y	Y	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P	U/E	U/E				
Y	Y	3001	-	+	4901	Delivered Orders - Obligations, Unpaid	E																B/P	U/E	U/E				
Y	Y	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																B/P	U/E	U/E				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P	U/E	U/E					
Y	Y	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P	U/E	U/E					
		3010	Obligations incurred, unexpired accounts																										
Y	Y	3010	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X		U	U			1	
Y	Y	3010	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X		U	U			1	
Y	Y	3010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U	U			1	
Y	Y	3010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		U	U			1	
Y	Y	3010	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X		U	U				
Y	Y	3010	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U	U				
Y	Y	3010	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X		U	U			1	
Y	Y	3010	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		U	U			1	
Y	Y	3010	-	+	4902	Delivered Orders - Obligations, Paid	E															X		U	U				
Y	Y	3010	-	+	4908	Authority Outlaid Not Yet Disbursed	E															X		U	U			1	
Y	Y	3010	+	-	4908	Authority Outlaid Not Yet Disbursed	B															X		U	U			1	
Y	Y	3010	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X		U	U				
Y	Y	3010	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		U	U				
		3011	Obligations incurred, expired accounts																										
Y	Y	3011	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X		E	E			1	
Y	Y	3011	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X		E	E			1	
Y	Y	3011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X		E	E			1	
Y	Y	3011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		E	E			1	
Y	Y	3011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X		E	E				
Y	Y	3011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		E	E				
Y	Y	3011	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X		E	E			1	
Y	Y	3011	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		E	E			1	
Y	Y	3011	-	+	4902	Delivered Orders - Obligations, Paid	E															X		E	E				
Y	Y	3011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X		E	E				
Y	Y	3011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		E	E				
		3020	Outlays (gross) (-)																										
Y	Y	3020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U/E	U/E			1	
Y	Y	3020	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		U/E	U/E			1	
Y	Y	3020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U/E	U/E				
Y	Y	3020	+	-	4902	Delivered Orders - Obligations, Paid	E															X		U/E	U/E				
Y	Y	3020	+	-	4908	Authority Outlaid Not Yet Disbursed	E															X		U	U			1	
Y	Y	3020	-	+	4908	Authority Outlaid Not Yet Disbursed	B															X		U	U			1	
Y	Y	3020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		U/E	U/E				
		3030	Unpaid obligations transferred to other accounts (-)																										
Y	Y	3030	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X		U/E	U/E				
Y	Y	3030	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X		U/E	U/E				
		3031	Unpaid obligations transferred from other accounts																										
Y	Y	3031	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X		U/E	U/E				
Y	Y	3031	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X		U/E	U/E				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2011 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																		TAFS Attributes						
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E		X		U	U				1	
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E		X		U	U				1	
Y	Y	3070	-	+	4283	Interest Receivable From Treasury	E														X		U	U				1	
Y	Y	3070	+	-	4283	Interest Receivable From Treasury	B														X		U	U				1	
Y	Y	3070	-	+	4285	Receivable From the Liquidating Fund	E														X		U	U				1	
Y	Y	3070	+	-	4285	Receivable From the Liquidating Fund	B														X		U	U				1	
Y	Y	3070	-	+	4286	Receivable From the Financing Fund	E														X		U	U				1	
Y	Y	3070	+	-	4286	Receivable From the Financing Fund	B														X		U	U				1	
Y	Y	3070	-	+	4287	Other Federal Receivables	E														X		U	U				1	
Y	Y	3070	+	-	4287	Other Federal Receivables	B														X		U	U				1	
		3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																										
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E		X		E	E				1	
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B												F/E		X		E	E				1	
Y	Y	3071	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E														X		E	E				1	
Y	Y	3071	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B														X		E	E				1	
Y	Y	3071	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E		X		E	E				1	
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E		X		E	E				1	
Y	Y	3071	-	+	4283	Interest Receivable From Treasury	E														X		E	E				1	
Y	Y	3071	+	-	4283	Interest Receivable From Treasury	B														X		E	E				1	
Y	Y	3071	-	+	4285	Receivable From the Liquidating Fund	E														X		E	E				1	
Y	Y	3071	+	-	4285	Receivable From the Liquidating Fund	B														X		E	E				1	
Y	Y	3071	-	+	4286	Receivable From the Financing Fund	E														X		E	E				1	
Y	Y	3071	+	-	4286	Receivable From the Financing Fund	B														X		E	E				1	
Y	Y	3071	-	+	4287	Other Federal Receivables	E														X		E	E				1	
Y	Y	3071	+	-	4287	Other Federal Receivables	B														X		E	E				1	
		3080	Uncollected pymts, Fed sources transferred to other accounts																										
Y	Y	3080	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C									##	####			X		U/E	U/E					
Y	Y	3080	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C									##	####	F/E		X		U/E	U/E					
Y	Y	3080	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C									##	####			X		U/E	U/E					
Y	Y	3080	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C									##	####	F/E		X		U/E	U/E					
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C									##	####			X		U/E	U/E					
		3081	Uncollected pymts, Fed sources transferred from other accounts (-)																										
Y	Y	3081	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D									##	####			X		U/E	U/E					
Y	Y	3081	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D									##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D									##	####			X		U/E	U/E					
Y	Y	3081	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D									##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4234	Other Federal Receivables - Transferred	E	D									##	####			X		U/E	U/E					
		3090	Uncollected pymts, Fed sources, end of year (-)																										
Y	Y	3090	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																U/E	U/E					
Y	Y	3090	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E				U/E	U/E					
Y	Y	3090	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																U/E	U/E					
Y	Y	3090	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E												F/E				U/E	U/E					
Y	Y	3090	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																U/E	U/E					
Y	Y	3090	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E												F/E				U/E	U/E					
Y	Y	3090	-	+	4234	Other Federal Receivables - Transferred	E																U/E	U/E					

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2021 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	3090	-	+	4251														F/E				U/E	U/E					
					Reimbursements and Other Income Earned - Receivable	E																							
Y	Y	3090	-	+	4283																		U/E	U/E					
					Interest Receivable From Treasury	E																							
Y	Y	3090	-	+	4285																		U/E	U/E					
					Receivable From the Liquidating Fund	E																							
Y	Y	3090	-	+	4286																		U/E	U/E					
					Receivable From the Financing Fund	E																							
Y	Y	3090	-	+	4287																		U/E	U/E					
					Other Federal Receivables	E																							
Memorandum (Non-Add) Entries:																													
Y	Y	3100	Obligated balance, start of year																										
			This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																										
Y	Y	3200	Obligated balance, end of year																										
			This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.																										
BUDGET AUTHORITY AND OUTLAYS, NET																													
Discretionary:																													
Gross budget authority and outlays:																													
Y	Y	4000	Budget authority, gross																										
			This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300																										
4010 Outlays from new discretionary authority																													
Y	Y	4010	-	+	4802		E									D					NEW	X		U	U			1	
					Undelivered Orders - Obligations, Prepaid/Advanced																								
Y	Y	4010	+	-	4802		B									D					NEW	X		U	U			1	
					Undelivered Orders - Obligations, Prepaid/Advanced																								
Y	Y	4010	-	+	4902		E									D					NEW	X		U	U				
					Delivered Orders - Obligations, Paid																								
Y	Y	4010	-	+	4908		E									D					NEW	X		U	U			1	
					Authority Outlayed Not Yet Disbursed																								
Y	Y	4010	+	-	4908		B									D					NEW	X		U	U			1	
					Authority Outlayed Not Yet Disbursed																								
4011 Outlays from discretionary balances																													
Y	Y	4011	-	+	4802		E									D					BAL	X		U/E	U/E			1	
					Undelivered Orders - Obligations, Prepaid/Advanced																								
Y	Y	4011	+	-	4802		B									D					BAL	X		U/E	U/E			1	
					Undelivered Orders - Obligations, Prepaid/Advanced																								
Y	Y	4011	-	+	4882		E									D					BAL	X		U/E	U/E				
					Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced																								
Y	Y	4011	-	+	4902		E									D					BAL	X		U/E	U/E				
					Delivered Orders - Obligations, Paid																								
Y	Y	4011	-	+	4908		E									D					BAL	X		U	U			1	
					Authority Outlayed Not Yet Disbursed																								
Y	Y	4011	+	-	4908		B									D					BAL	X		U	U			1	
					Authority Outlayed Not Yet Disbursed																								
Y	Y	4011	-	+	4982		E									D					BAL	X		U/E	U/E				
					Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid																								
Y	Y	4020	Outlays, gross (total)																										
			This line is calculated. Equals sum of lines 4010 through 4011.																										
Offsets against gross budget authority and outlays:																													
Offsetting collections (collected) from:																													
4030 Federal sources (-)																													
Y	Y	4030	-	+	4212		E									D				F		X		U/E	U/E				
					Liquidation of Deficiency - Offsetting Collections																								
Y	Y	4030	-	+	4222		E									D				F		X		U/E	U/E			1	
					Unfilled Customer Orders With Advance																								
Y	Y	4030	+	-	4222		B									D				F		X		U/E	U/E			1	
					Unfilled Customer Orders With Advance																								
Y	Y	4030	-	+	4252		E									D				F		X		U/E	U/E				
					Reimbursements and Other Income Earned - Collected																								
Y	Y	4030	-	+	4253		E									D				F		X		U/E	U/E				
					Prior-Year Unfilled Customer Orders With Advance - Refunds Paid																								
Y	Y	4030	-	+	4255		E									D						X		U/E	U/E				
					Expenditure Transfers from Trust Funds - Collected																								
Y	Y	4030	-	+	4271		E									D						X		U/E	U/E				
					Actual Program Fund Subsidy Collected																								
Y	Y	4030	-	+	4275		E									D						X		U/E	U/E				
					Actual Collections From Liquidating Fund																								
Y	Y	4030	-	+	4276		E									D						X		U/E	U/E				
					Actual Collections From Financing Fund																								
Y	Y	4030	-	+	4277		E									D						X		U/E	U/E				
					Other Actual Collections - Federal																								
Y	Y	4030	-	+	4872		E									D						X		U/E	U/E				
					Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected																								
Y	Y	4030	-	+	4972		E									D				F		X		U/E	U/E				
					Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected																								

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
					4031 Interest on Federal securities (-)																								
Y	Y			4031	Interest Collected From Treasury	E									D						X		U	U		1/3/4/8	N		
Y	Y			4031	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X		U	U		3/4/8			
					4033 Non-Federal sources (-)																								
Y	Y			4033	Liquidation of Deficiency - Offsetting Collections	E									D				X		X		U/E	U/E					
Y	Y			4033	Unfilled Customer Orders With Advance	E									D				X/E		X		U/E	U/E				1	
Y	Y			4033	Unfilled Customer Orders With Advance	B									D				X/E		X		U/E	U/E				1	
Y	Y			4033	Reimbursements and Other Income Earned - Collected	E									D				X/E		X		U/E	U/E					
Y	Y			4033	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D				X/E		X		U/E	U/E					
Y	Y			4033	Actual Collections of Business-Type Fees	E									D						X		U/E	U/E					
Y	Y			4033	Actual Collections of Loan Principal	E									D						X		U/E	U/E					
Y	Y			4033	Actual Collections of Loan Interest	E									D						X		U/E	U/E					
Y	Y			4033	Actual Collections of Rent	E									D						X		U/E	U/E					
Y	Y			4033	Actual Collections From Sale of Foreclosed Property	E									D						X		U/E	U/E					
Y	Y			4033	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X		U/E	U/E					
Y	Y			4033	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				X/E		X		U/E	U/E					
					4034 Offsetting governmental collections (from non-Federal sources) (-)																								
Y	Y			4034	Liquidation of Deficiency - Offsetting Collections	E									D				E		X		U/E	U/E					
Y	Y			4034	Actual Collections of "governmental-type" Fees	E									D						X		U/E	U/E					
Y	Y			4034	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X		U/E	U/E					
Y	Y			4040	Offsets against gross budget authority and outlays (total) (-)																								
					This line is calculated. Equals the sum of lines 4030 through 4034.																								
					Additional offsets against gross budget authority only:																								
Y	Y			4050	Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)																								
Y	Y			4050	Unfilled Customer Orders Without Advance	E									D				F/E		X		U	U				1	
Y	Y			4050	Unfilled Customer Orders Without Advance	B									D				F/E		X		U	U				1	
Y	Y			4050	Expenditure Transfers from Trust Funds - Receivable	E									D						X		U	U				1	
Y	Y			4050	Expenditure Transfers from Trust Funds - Receivable	B									D						X		U	U				1	
Y	Y			4050	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X		U	U				1	
Y	Y			4050	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X		U	U				1	
Y	Y			4050	Interest Receivable From Treasury	E									D						X		U	U				1	
Y	Y			4050	Interest Receivable From Treasury	B									D						X		U	U				1	
Y	Y			4050	Receivable From the Liquidating Fund	E									D						X		U	U				1	
Y	Y			4050	Receivable From the Liquidating Fund	B									D						X		U	U				1	
Y	Y			4050	Receivable From the Financing Fund	E									D						X		U	U				1	
Y	Y			4050	Receivable From the Financing Fund	B									D						X		U	U				1	
Y	Y			4050	Other Federal Receivables	E									D						X		U	U				1	
Y	Y			4050	Other Federal Receivables	B									D						X		U	U				1	
Y	N			4051	Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)																								
Y	N			4051	Unfilled Customer Orders Without Advance	E									D				F/E		X		E					1	
Y	N			4051	Unfilled Customer Orders Without Advance	B									D				F/E		X		E					1	
Y	N			4051	Expenditure Transfers from Trust Funds - Receivable	E									D						X		E					1	
Y	N			4051	Expenditure Transfers from Trust Funds - Receivable	B									D						X		E					1	
Y	N			4051	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X		E					1	
Y	N			4051	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X		E					1	
Y	N			4051	Interest Receivable From Treasury	E									D						X		E					1	
Y	N			4051	Interest Receivable From Treasury	B									D						X		E					1	

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2011 Reporting						USSGL Account Attributes for FACTS II															TAFS Attributes								
SF 133: Report on Budget Execution and Budgetary Resources																													
Schedule P: Program and Financing (P&F), Prior Year Actual Column																													
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	N	4051	-	+	4285		E								D							X	E						1
Y	N	4051	+	-	4285		B								D							X	E						1
Y	N	4051	-	+	4286		E								D							X	E						1
Y	N	4051	+	-	4286		B								D							X	E						1
Y	N	4051	-	+	4287		E								D							X	E						1
Y	N	4051	+	-	4287		B								D							X	E						1
4052 Offsetting collections credited to expired accounts																													
N	Y	4052	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								D							X		E					
N	Y	4052	+	-	4222	Unfilled Customer Orders With Advance	E								D							X		E					
N	Y	4052	-	+	4222	Unfilled Customer Orders With Advance	B								D							X		E					
N	Y	4052	+	-	4252	Reimbursements and Other Income Earned - Collected	E								D							X		E					
N	Y	4052	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								D							X		E					
N	Y	4052	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E								D							X		E					
N	Y	4052	+	-	4260	Actual Collections of "governmental-type" Fees	E								D							X		E					
N	Y	4052	+	-	4261	Actual Collections of Business-Type Fees	E								D							X		E					
N	Y	4052	+	-	4262	Actual Collections of Loan Principal	E								D							X		E					
N	Y	4052	+	-	4263	Actual Collections of Loan Interest	E								D							X		E					
N	Y	4052	+	-	4264	Actual Collections of Rent	E								D							X		E					
N	Y	4052	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								D							X		E					
N	Y	4052	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D							X		E					
N	Y	4052	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								D							X		E					
N	Y	4052	+	-	4271	Actual Program Fund Subsidy Collected	E								D							X		E					
N	Y	4052	+	-	4275	Actual Collections From Liquidating Fund	E								D							X		E					
N	Y	4052	+	-	4276	Actual Collections From Financing Fund	E								D							X		E					
N	Y	4052	+	-	4277	Other Actual Collections - Federal	E								D							X		E					
N	Y	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								D							X		E					
N	Y	4052	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D							X		E					
4053 Anticipated offsetting collections																													
Y	N	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			D								U						2
Y	N	4053	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D							D								U						2
Y	N	4053	-	+	4070	Anticipated Collections From Federal Sources	E	D							D								U						2
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E					S			D								U						2
Y	N	4053	-	+	4210	Anticipated Reimbursements and Other Income	E	D							D								U						2
Y	N	4053	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	D							D								U						2
Y	Y	4060	Additional offsets against budget authority only (total)																										
This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																													
Y	Y	4070	Budget authority, net (discretionary)																										
This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																													
Y	Y	4080	Outlays, net (discretionary)																										
This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																													
Mandatory:																													
Gross budget authority and outlays:																													
Y	Y	4090	Budget authority, gross																										
This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400																													
4100 Outlays from new mandatory authority																													
Y	Y	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								M						NEW	X	U	U			N	1	

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Fun. Ind.	Credit Fun. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								M						NEW	X		U	U			N	1	
Y	Y	4100	-	+	4902	Delivered Orders - Obligations, Paid	E								M						NEW	X		U	U			N		
Y	Y	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E								M						NEW	X		U	U			N	1	
Y	Y	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B								M						NEW	X		U	U			N	1	
Y	Y	4101	Outlays from mandatory balances																											
Y	Y	4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								M						BAL	X		U/E	U/E			N	1	
Y	Y	4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								M						BAL	X		U/E	U/E			N	1	
Y	Y	4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E								M						BAL	X		U/E	U/E			N		
Y	Y	4101	-	+	4902	Delivered Orders - Obligations, Paid	E								M						BAL	X		U/E	U/E			N		
Y	Y	4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E								M						BAL	X		U/E	U/E			N		
Y	Y	4110	Outlays, gross (total)																											
Y	Y	4110	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								M							X		U/E	U/E				1	
Y	Y	4110	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								M							X		U/E	U/E				1	
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E								M						BAL	X		U/E	U/E			N		
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E								M							X		U/E	U/E		3	D/G		
Y	Y	4110	-	+	4902	Delivered Orders - Obligations, Paid	E								M							X		U/E	U/E					
Y	Y	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E								M						NEW	X		U	U			N	1	
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B								M						NEW	X		U	U			N	1	
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E								M						BAL	X		U/E	U/E			N		
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E								M							X		U/E	U/E		3	D/G		
Offsets against gross budget authority and outlays:																														
Offsetting collections (collected) from:																														
4120 Federal sources (-)																														
Y	Y	4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M					F		X		U/E	U/E					
Y	Y	4120	-	+	4222	Unfilled Customer Orders With Advance	E								M					F		X		U/E	U/E				1	
Y	Y	4120	+	-	4222	Unfilled Customer Orders With Advance	B								M					F		X		U/E	U/E				1	
Y	Y	4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E								M					F		X		U/E	U/E					
Y	Y	4120	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								M					F		X		U/E	U/E					
Y	Y	4120	-	+	4255	Expenditure Transfers from Trust Funds - Collected	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4271	Actual Program Fund Subsidy Collected	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4275	Actual Collections From Liquidating Fund	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4276	Actual Collections From Financing Fund	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4277	Other Actual Collections - Federal	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								M							X		U/E	U/E					
Y	Y	4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M					F		X		U/E	U/E					
4121 Interest on Federal securities (-)																														
Y	Y	4121	-	+	4273	Interest Collected From Treasury	E								M							X		U	U		1/3/4/8	N		
Y	Y	4121	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E								M							X		U	U		3/4/8			
4122 Interest on uninvested funds (-)																														
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E								M							X		U	U			D/G		
4123 Non-Federal sources (-)																														
Y	Y	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M					X		X		U/E	U/E					
Y	Y	4123	-	+	4222	Unfilled Customer Orders With Advance	E								M					X/E		X		U/E	U/E				1	
Y	Y	4123	+	-	4222	Unfilled Customer Orders With Advance	B								M					X/E		X		U/E	U/E				1	

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	4123	-	+	4252		E								M				X/E		X			U/E	U/E				
Y	Y	4123	-	+	4253	Reimbursements and Other Income Earned - Collected	E								M				X/E		X			U/E	U/E				
Y	Y	4123	-	+	4261	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								M				X/E		X			U/E	U/E				
Y	Y	4123	-	+	4262	Actual Collections of Business-Type Fees	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4262	Actual Collections of Loan Principal	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4263	Actual Collections of Loan Interest	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4264	Actual Collections of Rent	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								M						X			U/E	U/E				
Y	Y	4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M				X/E		X			U/E	U/E				
4124 Offsetting governmental collections (from non-Federal sources) (-)																													
Y	Y	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M				E		X			U/E	U/E				
Y	Y	4124	-	+	4260	Actual Collections of "governmental-type" Fees	E								M						X			U/E	U/E				
Y	Y	4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								M						X			U/E	U/E				
Y	Y	4130	Offsets against gross budget authority and outlays (total) (-)																										
This line is calculated. Equals the sum of lines 4120 through 4124.																													
Additional offsets against gross budget authority only:																													
4140 Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)																													
Y	Y	4140	-	+	4221	Unfilled Customer Orders Without Advance	E								M				F/E		X			U	U				1
Y	Y	4140	+	-	4221	Unfilled Customer Orders Without Advance	B								M				F/E		X			U	U				1
Y	Y	4140	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E								M						X			U	U				1
Y	Y	4140	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B								M						X			U	U				1
Y	Y	4140	-	+	4251	Reimbursements and Other Income Earned - Receivable	E								M				F/E		X			U	U				1
Y	Y	4140	+	-	4251	Reimbursements and Other Income Earned - Receivable	B								M				F/E		X			U	U				1
Y	Y	4140	-	+	4283	Interest Receivable From Treasury	E								M						X			U	U				1
Y	Y	4140	+	-	4283	Interest Receivable From Treasury	B								M						X			U	U				1
Y	Y	4140	-	+	4285	Receivable From the Liquidating Fund	E								M						X			U	U				1
Y	Y	4140	+	-	4285	Receivable From the Liquidating Fund	B								M						X			U	U				1
Y	Y	4140	-	+	4286	Receivable From the Financing Fund	E								M						X			U	U				1
Y	Y	4140	+	-	4286	Receivable From the Financing Fund	B								M						X			U	U				1
Y	Y	4140	-	+	4287	Other Federal Receivables	E								M						X			U	U				1
Y	Y	4140	+	-	4287	Other Federal Receivables	B								M						X			U	U				1
4141 Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)																													
Y	N	4141	-	+	4221	Unfilled Customer Orders Without Advance	E								M				F/E		X			E					1
Y	N	4141	+	-	4221	Unfilled Customer Orders Without Advance	B								M				F/E		X			E					1
Y	N	4141	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E								M						X			E					1
Y	N	4141	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B								M						X			E					1
Y	N	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable	E								M				F/E		X			E					1
Y	N	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable	B								M				F/E		X			E					1
Y	N	4141	-	+	4283	Interest Receivable From Treasury	E								M						X			E					1
Y	N	4141	+	-	4283	Interest Receivable From Treasury	B								M						X			E					1
Y	N	4141	-	+	4285	Receivable From the Liquidating Fund	E								M						X			E					1
Y	N	4141	+	-	4285	Receivable From the Liquidating Fund	B								M						X			E					1
Y	N	4141	-	+	4286	Receivable From the Financing Fund	E								M						X			E					1
Y	N	4141	+	-	4286	Receivable From the Financing Fund	B								M						X			E					1
Y	N	4141	-	+	4287	Other Federal Receivables	E								M						X			E					1
Y	N	4141	+	-	4287	Other Federal Receivables	B								M						X			E					1
4142 Offsetting collections credited to expired accounts																													
N	Y	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								M						X				E				1
N	Y	4142	+	-	4222	Unfilled Customer Orders With Advance	E								M						X				E				1

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes									
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agcy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
N	Y	4142	-	+	4222		Unfilled Customer Orders With Advance	B							M							X		E					1		
N	Y	4142	+	-	4252		Reimbursements and Other Income Earned - Collected	E							M							X		E							
N	Y	4142	+	-	4253		Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E							M							X		E							
N	Y	4142	+	-	4255		Expenditure Transfers from Trust Funds - Collected	E							M							X		E							
N	Y	4142	+	-	4260		Actual Collections of "governmental-type" Fees	E							M							X		E							
N	Y	4142	+	-	4261		Actual Collections of Business-Type Fees	E							M							X		E							
N	Y	4142	+	-	4262		Actual Collections of Loan Principal	E							M							X		E							
N	Y	4142	+	-	4263		Actual Collections of Loan Interest	E							M							X		E							
N	Y	4142	+	-	4264		Actual Collections of Rent	E							M							X		E							
N	Y	4142	+	-	4265		Actual Collections From Sale of Foreclosed Property	E							M							X		E							
N	Y	4142	+	-	4266		Other Actual Business-Type Collections From Non-Federal Sources	E							M							X		E							
N	Y	4142	+	-	4267		Other Actual "governmental-type" Collections From Non-Federal Sources	E							M							X		E							
N	Y	4142	+	-	4271		Actual Program Fund Subsidy Collected	E							M							X		E							
N	Y	4142	+	-	4275		Actual Collections From Liquidating Fund	E							M							X		E							
N	Y	4142	+	-	4276		Actual Collections From Financing Fund	E							M							X		E							
N	Y	4142	+	-	4277		Other Actual Collections - Federal	E							M							X		E							
N	Y	4142	+	-	4872		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E							M							X		E							
N	Y	4142	+	-	4972		Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E							M							X		E							
		4143	Anticipated offsetting collections																												
Y	N	4143	-	+	4047		Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E				S			M								U						2		
Y	N	4143	-	+	4060		Anticipated Collections From Non-Federal Sources	E	D						M								U						2		
Y	N	4143	-	+	4070		Anticipated Collections From Federal Sources	E	D						M								U						2		
Y	N	4143	-	+	4160		Anticipated Transfers - Current-Year Authority	E				S			M								U						2		
Y	N	4143	-	+	4210		Anticipated Reimbursements and Other Income	E	D						M								U						2		
Y	N	4143	-	+	4215		Anticipated Expenditure Transfers from Trust Funds	E	D						M								U						2		
Y	Y	4150	Additional offsets against budget authority only (total)																												
			This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..																												
Y	Y	4160	Budget authority, net (mandatory)																												
			This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).																												
Y	Y	4170	Outlays, net (mandatory)																												
			This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																												
			Budget authority and outlays, net (total)																												
Y	Y	4180	Budget authority, net (discretionary and mandatory)																												
			This line is calculated. Equals sum of lines 4070 and 4160.																												
Y	Y	4190	Outlays, net (discretionary and mandatory)																												
			This line is calculated. Equals sum of lines 4080 and 4170.																												
N	Y	MEMORANDUM (NON-ADD) ENTRIES																													
			Investments in Federal securities:																												
		5000	Total investments, start of year: Federal securities: Par value																												
N	Y	5000	+	-	1610		Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B																U							
N	Y	5000	+	-	1620		Investments in Securities Other Than the Bureau of the Public Debt Securities	B											F					U							
N	Y	5000	+	-	1630		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																U							
		5001	Total investments, end of year: Federal securities: Par value																												

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F	SF 133/P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	5001	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																	U					
N	Y	5001	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E												F					U					
N	Y	5001	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E																	U					
Investments in non-Federal securities:																													
5010 Total investments, start of year: non-Federal securities: Market value																													
N	Y	5010	+	-	1205	Foreign Currency Denominated Equivalent Assets	B																	U		3			
N	Y	5010	+	-	1209	Uninvested Foreign Currency	B																	U		3			
N	Y	5010	+	-	1618	Market Adjustment - Investments	B												X/E					U					
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B												X/E					U					
N	Y	5010	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	B												X/E					U					
N	Y	5010	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	B												X/E					U					
N	Y	5010	+	-	1670	Foreign Investments	B																	U		3			
N	Y	5010	+	-	1671	Discount on Foreign Investments	B																	U		3			
N	Y	5010	+	-	1672	Premium on Foreign Investments	B																	U		3			
N	Y	5010	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	B																	U		3			
5011 Total investments, end of year: non-Federal securities: Market value																													
N	Y	5011	+	-	1205	Foreign Currency Denominated Equivalent Assets	E																	U		3			
N	Y	5011	+	-	1209	Uninvested Foreign Currency	E																	U		3			
N	Y	5011	+	-	1618	Market Adjustment - Investments	E												X/E					U					
N	Y	5011	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E												X/E					U					
N	Y	5011	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E												X/E					U					
N	Y	5011	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	E												X/E					U					
N	Y	5011	+	-	1670	Foreign Investments	E																	U		3			
N	Y	5011	+	-	1671	Discount on Foreign Investments	E																	U		3			
N	Y	5011	+	-	1672	Premium on Foreign Investments	E																	U		3			
N	Y	5011	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E																	U		3			
Contract authority:																													
N	Y	5050	Unobligated balance, start of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5051	Unobligated balance, end of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5052	Obligated balance, start of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5053	Obligated balance, end of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5054	Fund balance in excess of liquidating requirements, start of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5055	Fund balance in excess of liquidating requirements, end of year: Contract authority																										
This line is not required to be supported by the USSGL.																													
N	Y	5061	Limitation on obligations (Transportation trust funds)																										
This line is not required to be supported by the USSGL.																													
Repayable advances:																													
5080 Outstanding debt, SOY: Repayable advances (-)																													
N	Y	5080	-	+	2510	Principal Payable to the Bureau of the Public Debt	B																	U		2/7			
N	Y	5080	-	+	2590	Other Debt	B																	U		2/7			

USSGL Crosswalks for Fiscal 2013 Reporting:
 SF 133: Report on Budget Execution and Budgetary Resources
 Schedule P: Program and Financing (P&F), Prior Year Actual Column

USSGL Account Attributes for FACTS II					TAFS Attributes																							
Applicability to SF133 P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
					5081 Outstanding debt, EOY: Repayable advances (-)																							
N	Y				Principal Payable to the Bureau of the Public Debt	E																		U		2/7		
N	Y				Other Debt	E																		U		2/7		
					5082 Borrowing: Repayable advances																							
N	Y				Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B												U		2/7		
N	Y				Borrowing Authority Converted to Cash	E																		U		2/7		
					Unavailable offsetting collections:																							
					5090 Unavailable balance, start of year: Offsetting collections																							
N	Y				Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															B/P			U		1/3/4		
N	Y				Temporary Reduction - New Budget Authority	E						S										B/P		U		1/3/4		
N	Y				Temporary Reduction - Prior-Year Balances	E						S										B/P		U		1/3/4		
N	Y				Temporary Reduction/Cancellation Returned by Appropriation	B						S									X			U		1/3/4		
N	Y				Temporary Reduction/Cancellation Returned by Appropriation	E						S										B/P		U		1/3/4		
N	Y				Offsetting Collections Temporarily Precluded From Obligation	B															X			U		1/3/4		
N	Y				Offsetting Collections Temporarily Precluded From Obligation	E																B/P		U		1/3/4		
					5091 Unavailable balance, end of year: Offsetting collections																							
N	Y				Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															X			U		1/3/4		
N	Y				Temporary Reduction - New Budget Authority	E						S										X		U		1/3/4		
N	Y				Temporary Reduction - Prior-Year Balances	E						S										X		U		1/3/4		
N	Y				Temporary Reduction/Cancellation Returned by Appropriation	E						S										X		U		1/3/4		
N	Y				Offsetting Collections Temporarily Precluded From Obligation	E																X		U		1/3/4		
					Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.																							
					Discretionary mandated transfers:																							
N	Y				5100 Transferred to other accounts (-)																							
					This line is not required to be supported by the USSGL.																							
N	Y				5101 Transferred from other accounts (+)																							
					This line is not required to be supported by the USSGL.																							
					UNFUNDED DEFICIENCIES																							
Y	Y				7000 Unfunded deficiency, start of year (-)																							
					Change in deficiency during the year:																							
Y	Y				7010 New deficiency (-)																							
					This line is not required to be supported by the USSGL at this time, but will be																							
Y	Y				7011 Appropriations available expressly to liquidate deficiencies																							
					This line is not required to be supported by the USSGL at this time, but will be																							
Y	Y				7012 Available budgetary resources used to liquidate deficiencies																							
					This line is not required to be supported by the USSGL at this time, but will be																							
Y	Y				7020 Unfunded deficiency, end of year (-)																							
					This line is not required to be supported by the USSGL at this time, but will be																							

FOOTNOTES AND ADDITIONAL INFORMATION:**ADDITIONAL INFORMATION**

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

FOOTNOTES

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

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

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

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
			For All Unexpended Balances:						
1			Treasury Appropriation Fund Symbol						
2			Preclosing Unexpended Balance - Treasury Supplied						
3			N/A						
4			Unobligated and Obligated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite Appropriations	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E					
6			Other Authorizations						
			For Treasury Appropriation Fund Symbols With Unrealized Discounts:						
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2, 3
			For Treasury Appropriation Fund Symbols With Imprest Funds:						
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1190	Other Cash	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
			For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:						
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
			For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:						
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2
			For Treasury Appropriation Fund Symbols With Investments in Agency Securities:						
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F		2, 3
			For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY						
6	973	1618	Market Adjustment - Investments	E					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2
6	973	1672	Premium on Foreign Investments	E					2
6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
			For all Treasury appropriation Fund Symbols:						
7			Reimbursements Earned and Refunds						
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	
7		4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	
7		4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	
7		4225	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E			F	B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8			Unfilled Customer Orders						
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9			Undelivered Orders and Contracts						
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting									
FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
10			Accounts Payable and Other Liabilities						
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	
			CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:						
11			Unobligated Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E	S			B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

SUPPLEMENT

SECTION V

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

ADDITIONAL INFORMATION:

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

FOOTNOTES:

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

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

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 961 Reserve Position
- 962 Authority To Borrow From the Public
- 965 Holdings of Special Drawing Rights
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

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

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

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

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

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

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

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
2	E	1690	Other Investments	F	
3	Accounts Receivable (Note 6)				
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Funded Employment Benefit Contributions Receivable	F	
3	E	1321	Unfunded FECA Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1923	Contingent Receivable for Capital Transfers	F	
3	E	1925	Capital Transfers Receivable	F	
4	Loans Receivable				
4	E	1341	Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
5	Other (Note 12)				
5	E	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	
5	E	1990	Other Assets	F	
6	Total Intragovernmental				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
6	This line is calculated. Equals the sum of lines 1 through 5.				
			Assets With the Public		
7	Cash and Other Monetary Assets (Note 4)				
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1125	U.S. Debit Card Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1193	International Monetary Fund Assets - Reserve Position	N	
7	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1205	Foreign Currency Denominated Equivalent Assets	N	
7	E	1209	Uninvested Foreign Currency	N	
7	E	1344	Interest Receivable on Special Drawing Rights	N	
7	E	1384	Interest Receivable - Foreign Currency Denominated Assets	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8	Investments (Note 5)				
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1670	Foreign Investments	N	
8	E	1671	Discount on Foreign Investments	N	
8	E	1672	Premium on Foreign Investments	N	
8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
8	E	1690	Other Investments	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9			Accounts Receivable, Net (Note 6)		
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Funded Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	
10			Taxes Receivable, Net (Note 7)		
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
10	E	1373	Administrative Fees Receivable - Taxes	N	
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
11			Direct Loan and Loan Guarantees, Net (Note 8)		
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	
11	E	1361	Penalties and Fines Receivable - Loans	N	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1380	Loans Receivable - Troubled Assets Relief Program	N	
11	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12	Inventory and Related Property, Net (Note 9)				
12	E	1511	Operating Materials and Supplies Held for Use	N	
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
12	E	1514	Operating Materials and Supplies Held for Repair	N	
12	E	1519	Operating Materials and Supplies - Allowance	N	
12	E	1521	Inventory Purchased for Resale	N	
12	E	1522	Inventory Held in Reserve for Future Sale	N	
12	E	1523	Inventory Held for Repair	N	
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
12	E	1525	Inventory - Raw Materials	N	
12	E	1526	Inventory - Work-in-Process	N	
12	E	1527	Inventory - Finished Goods	N	
12	E	1529	Inventory - Allowance	N	
12	E	1541	Forfeited Property Held for Sale	N	
12	E	1542	Forfeited Property Held for Donation or Use	N	
12	E	1549	Forfeited Property - Allowance	N	
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	E	1569	Commodities - Allowance	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
12	E	1571	Stockpile Materials Held in Reserve	N	
12	E	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
13	General Property, Plant, and Equipment, Net (Note 10)				
13	E	1711	Land and Land Rights	N	
13	E	1712	Improvements to Land	N	
13	E	1719	Accumulated Depreciation on Improvements to Land	N	
13	E	1720	Construction-in-Progress	N	
13	E	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
13	E	1740	Other Structures and Facilities	N	
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	E	1750	Equipment	N	
13	E	1759	Accumulated Depreciation on Equipment	N	
13	E	1810	Assets Under Capital Lease	N	
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	E	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	E	1890	Other General Property, Plant, and Equipment	N	
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
14	Other (Note 12)				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
14	E	1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	
15	Total Assets				
15	This line is calculated. Equals the sum of lines 6 through 14.				
16	Stewardship PP&E (Note 11)				
	Liabilities (Note 13)				
	Intragovernmental				
17	Accounts Payable				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	Debt (Note 14)				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
18	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
19	Other (Notes 15, 16, and 17)				
19	E	2130	Contract Holdbacks	F	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
19	E	2225	Unfunded FECA Liability	F	
19	E	2290	Other Unfunded Employment Related Liability	F	
19	E	2310	Liability for Advances and Prepayments	F	
19	E	2410	Liability for Clearing Accounts	F	
19	E	2923	Contingent Liability for Capital Transfers	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	Total Intragovernmental				
20	This line is calculated. Equals the sum of lines 17 through 19.				
	Liabilities With the Public				
21	Accounts Payable				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22	Loan Guarantee Liability (Note 8)				
22	E	2180	Loan Guarantee Liability	N	
23	Debt Held by the Public (Note 14)				
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24	Federal Employee and Veteran Benefits (Note 15)				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	
25	Environmental and Disposal Liabilities (Note 16)				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
25	E	2995	Estimated Cleanup Cost Liability	N	
26	Benefits Due and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N	
27	Other (Notes 15, 16, 17, 18, and 19)				
27	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
27	E	2193	Allocation of Special Drawing Rights (SDRs)	N	
27	E	2210	Accrued Funded Payroll and Leave	N	
27	E	2211	Withholdings Payable	N	
27	E	2213	Employer Contributions and Payroll Taxes Payable	N	
27	E	2220	Unfunded Leave	N	
27	E	2290	Other Unfunded Employment Related Liability	N	
27	E	2310	Liability for Advances and Prepayments	N	
27	E	2320	Other Deferred Revenue	N	
27	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	
27	E	2410	Liability for Clearing Accounts	N	
27	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
27	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	3
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
28	Total Liabilities				
28	This line is calculated. Equals the sum of lines 20 through 27.				
29	Commitments and Contingencies (Note 20)				
	Net Position				
30	Unexpended Appropriations - Earmarked Funds (Note 21)				
30	B	3100	Unexpended Appropriations - Cumulative		
30	E	3101	Unexpended Appropriations - Appropriations Received		
30	E	3102	Unexpended Appropriations - Transfers-In	F	
30	E	3103	Unexpended Appropriations - Transfers-Out	F	
30	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
30	E	3106	Unexpended Appropriations - Adjustments		
30	E	3107	Unexpended Appropriations - Used		
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
31	Unexpended Appropriations - Other Funds				
31	B	3100	Unexpended Appropriations - Cumulative		
31	E	3101	Unexpended Appropriations - Appropriations Received		
31	E	3102	Unexpended Appropriations - Transfers-In		
31	E	3103	Unexpended Appropriations - Transfers-Out		
31	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
31	E	3106	Unexpended Appropriations - Adjustments		
31	E	3107	Unexpended Appropriations - Used		
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	Cumulative Results of Operations - Earmarked Funds (Note 21)				
32	B	3310	Cumulative Results of Operations		
32	E	5100	Revenue From Goods Sold	F/N	
32	E	5109	Contra Revenue for Goods Sold	F/N	
32	E	5200	Revenue From Services Provided	F/N	
32	E	5209	Contra Revenue for Services Provided	F/N	
32	E	5310	Interest Revenue - Other	F/N	
32	E	5311	Interest Revenue - Investments	F/N	
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
32	E	5313	Interest Revenue - Subsidy Amortization	N	
32	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
32	E	5320	Penalties and Fines Revenue	F/N	
32	E	5324	Contra Revenue for Penalties and Fines	F/N	
32	E	5325	Administrative Fees Revenue	F/N	
32	E	5329	Contra Revenue for Administrative Fees	F/N	
32	E	5400	Funded Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
32	E	5500	Insurance and Guarantee Premium Revenue	N	
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	
32	E	5609	Contra Revenue for Donations - Financial Resources	N	
32	E	5610	Donated Revenue - Nonfinancial Resources	N	
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
32	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
32	E	5700	Expended Appropriations		
32	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
32	E	5740	Appropriated Dedicated Collections Transferred In	F	
32	E	5745	Appropriated Dedicated Collections Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
32	E	5780	Imputed Financing Sources	F	
32	E	5790	Other Financing Sources	F	
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
32	E	5801	Tax Revenue Collected - Individual	F/N	
32	E	5802	Tax Revenue Collected - Corporate	F/N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5803	Tax Revenue Collected - Unemployment	F/N	
32	E	5804	Tax Revenue Collected - Excise	F/N	
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
32	E	5806	Tax Revenue Collected - Customs	F/N	
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
32	E	5831	Contra Revenue for Taxes - Individual	F/N	
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
32	E	5834	Contra Revenue for Taxes - Excise	F/N	
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
32	E	5836	Contra Revenue for Taxes - Customs	F/N	
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
32	E	5891	Tax Revenue Refunds - Individual	F/N	
32	E	5892	Tax Revenue Refunds - Corporate	F/N	
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	
32	E	5894	Tax Revenue Refunds - Excise	F/N	
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
32	E	5896	Tax Revenue Refunds - Customs	F/N	
32	E	5900	Other Revenue	F/N	
32	E	5909	Contra Revenue for Other Revenue	F/N	
32	E	5919	Revenue and Other Financing Sources - Cancellations		
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	
32	E	6330	Other Interest Expenses	F/N	
32	E	6338	Remuneration Interest	N	
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
32	E	6400	Benefit Expense	F/N	
32	E	6500	Cost of Goods Sold	N	
32	E	6600	Applied Overhead	N	
32	E	6610	Cost Capitalization Offset	N	
32	E	6710	Depreciation, Amortization, and Depletion	N	
32	E	6720	Bad Debt Expense	F/N	
32	E	6730	Imputed Costs	F	
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
32	E	6800	Future Funded Expenses	F/N	
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
32	E	6900	Nonproduction Costs	F/N	
32	E	7110	Gains on Disposition of Assets - Other	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	7111	Gains on Disposition of Investments	F/N	
32	E	7112	Gains on Disposition of Borrowings	F	
32	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
32	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
32	E	7180	Unrealized Gains	F/N	
32	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	
32	E	7190	Other Gains	F/N	
32	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	
32	E	7210	Losses on Disposition of Assets - Other	N	
32	E	7211	Losses on Disposition of Investments	F/N	
32	E	7212	Losses on Disposition of Borrowings	F	
32	E	7271	Gains on Changes in Long-Term Assumptions	N	
32	E	7272	Losses on Changes in Long-Term Assumptions	N	
32	E	7280	Unrealized Losses	F/N	
32	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	
32	E	7290	Other Losses	F/N	
32	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	
32	E	7300	Extraordinary Items	N	
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
32	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
32	E	7500	Distribution of Income - Dividend	F/N	
32	E	7600	Changes in Actuarial Liability	N	
33	Cumulative Results of Operations - Other Funds				
33	B	3310	Cumulative Results of Operations		
33	E	5100	Revenue From Goods Sold	F/N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5109	Contra Revenue for Goods Sold	F/N	
33	E	5200	Revenue From Services Provided	F/N	
33	E	5209	Contra Revenue for Services Provided	F/N	
33	E	5310	Interest Revenue - Other	F/N	
33	E	5311	Interest Revenue - Investments	F/N	
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
33	E	5313	Interest Revenue - Subsidy Amortization	N	
33	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
33	E	5320	Penalties and Fines Revenue	F/N	
33	E	5324	Contra Revenue for Penalties and Fines	F/N	
33	E	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Funded Benefit Program Revenue	F/N	
33	E	5405	Unfunded FECA Benefit Revenue	F	
33	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	
33	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
33	E	5500	Insurance and Guarantee Premium Revenue	N	
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
33	E	5600	Donated Revenue - Financial Resources	N	
33	E	5609	Contra Revenue for Donations - Financial Resources	N	
33	E	5610	Donated Revenue - Nonfinancial Resources	N	
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
33	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
33	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5700	Expended Appropriations		
33	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
33	E	5740	Appropriated Dedicated Collections Transferred In	F	
33	E	5745	Appropriated Dedicated Collections Transferred Out	F	
33	E	5750	Expenditure Financing Sources - Transfers-In	F	
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
33	E	5780	Imputed Financing Sources	F	
33	E	5790	Other Financing Sources	F	
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
33	E	5795	Seigniorage	N	
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
33	E	5801	Tax Revenue Collected - Individual	F/N	
33	E	5802	Tax Revenue Collected - Corporate	F/N	
33	E	5803	Tax Revenue Collected - Unemployment	F/N	
33	E	5804	Tax Revenue Collected - Excise	F/N	
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5806	Tax Revenue Collected - Customs	F/N	
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
33	E	5831	Contra Revenue for Taxes - Individual	F/N	
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
33	E	5834	Contra Revenue for Taxes - Excise	F/N	
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
33	E	5836	Contra Revenue for Taxes - Customs	F/N	
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
33	E	5891	Tax Revenue Refunds - Individual	F/N	
33	E	5892	Tax Revenue Refunds - Corporate	F/N	
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	
33	E	5894	Tax Revenue Refunds - Excise	F/N	
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
33	E	5896	Tax Revenue Refunds - Customs	F/N	
33	E	5900	Other Revenue	F/N	
33	E	5909	Contra Revenue for Other Revenue	F/N	
33	E	5919	Revenue and Other Financing Sources - Cancellations		
33	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
33	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
33	E	6100	Operating Expenses/Program Costs	F/N	
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
33	E	6199	Adjustment to Subsidy Expense	N	
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
33	E	6320	Interest Expenses on Securities	F/N	
33	E	6330	Other Interest Expenses	F/N	
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
33	E	6400	Benefit Expense	F/N	
33	E	6500	Cost of Goods Sold	N	
33	E	6600	Applied Overhead	N	
33	E	6610	Cost Capitalization Offset	N	
33	E	6710	Depreciation, Amortization, and Depletion	N	
33	E	6720	Bad Debt Expense	F/N	
33	E	6730	Imputed Costs	F	
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
33	E	6800	Future Funded Expenses	F/N	
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
33	E	6900	Nonproduction Costs	F/N	
33	E	7110	Gains on Disposition of Assets - Other	N	
33	E	7111	Gains on Disposition of Investments	F/N	
33	E	7112	Gains on Disposition of Borrowings	F	
33	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
33	E	7180	Unrealized Gains	F/N	
33	E	7190	Other Gains	F/N	
33	E	7210	Losses on Disposition of Assets - Other	N	
33	E	7211	Losses on Disposition of Investments	F/N	
33	E	7212	Losses on Disposition of Borrowings	F	
33	E	7271	Gains on Changes in Long-Term Assumptions	N	
33	E	7272	Losses on Changes in Long-Term Assumptions	N	
33	E	7280	Unrealized Losses	F/N	
33	E	7290	Other Losses	F/N	
33	E	7300	Extraordinary Items	N	
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
33	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
33	E	7500	Distribution of Income - Dividend	F/N	
33	E	7600	Changes in Actuarial Liability	N	
34	Total Net Position				
34	This line is calculated. Equals the sum of lines 30 through 33.				
35	Total Liabilities and Net Position				
35	This line is calculated. Equals the sum of lines 28 and 34.				

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

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

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

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

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SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
Gross Program Costs:								
Program A:								
1	Gross costs (Note 22)							
1	E	6100	Operating Expenses/Program Costs	F/N				
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N				
1	E	6199	Adjustment to Subsidy Expense	N				
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F				
1	E	6320	Interest Expenses on Securities	F/N				
1	E	6330	Other Interest Expenses	F/N		A		
1	E	6338	Remuneration Interest	N				
1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N				
1	E	6400	Benefit Expense	F/N			P	
1	E	6500	Cost of Goods Sold	N				
1	E	6600	Applied Overhead	N				
1	E	6610	Cost Capitalization Offset	N				
1	E	6710	Depreciation, Amortization, and Depletion	N				
1	E	6720	Bad Debt Expense	F/N				
1	E	6730	Imputed Costs	F				
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A		
1	E	6800	Future Funded Expenses	F/N			P	2
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			P	
1	E	6900	Nonproduction Costs	F/N			P	3
1	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	X			
1	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	X			
1	E	7210	Losses on Disposition of Assets - Other	N	X		P	
1	E	7211	Losses on Disposition of Investments	F/N	X		P	
1	E	7212	Losses on Disposition of Borrowings	F	X		P	
1	E	7280	Unrealized Losses	F/N	X		P	
1	E	7281	Unrealized Losses - Exchange Stabilization Fund	N				
1	E	7290	Other Losses	F/N	X		P	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
1	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and	N				
1	E	7300	Extraordinary Items	N	X		P	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
1	E	7600	Changes in Actuarial Liability	N			P	
2								
2			Less: earned revenue					
2	E	5100	Revenue From Goods Sold	F/N	X			
2	E	5109	Contra Revenue for Goods Sold	F/N	X			
2	E	5200	Revenue From Services Provided	F/N	X			
2	E	5209	Contra Revenue for Services Provided	F/N	X			
2	E	5310	Interest Revenue - Other	F/N	X	A	P	
2	E	5311	Interest Revenue - Investments	F/N	X	A	P	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	P	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		P	
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	P	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	P	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	P	
2	E	5325	Administrative Fees Revenue	F/N	X	A		
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A		
2	E	5400	Funded Benefit Program Revenue	F/N	X			
2	E	5405	Unfunded FECA Benefit Revenue	F	X			
2	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	X			
2	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	X			
2	E	5500	Insurance and Guarantee Premium Revenue	N	X			
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X			
2	E	5900	Other Revenue	F/N	X		P	
2	E	5909	Contra Revenue for Other Revenue	F/N	X		P	
2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X			
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
2	E	7111	Gains on Disposition of Investments	F/N	X		P	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	
2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N				
2	E	7190	Other Gains	F/N	X		P	
2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and	N				
3 Net program costs:								
3			This line is calculated. Equals sum of lines 1 minus 2.					
4 (Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):								
4	E	7271	Gains on Changes in Long-Term Assumptions	N	X			
4	E	7272	Losses on Changes in Long-Term Assumptions	N	X			
5 Net program costs including Assumption changes:								
5			This line is calculated. Equals the sum of lines 3 through 4.					
6 Costs not assigned to programs								
6	E	6400	Benefit Expense	F/N			Q	
6	E	6800	Future Funded Expenses	F/N			Q	
6	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
6	E	6900	Nonproduction Costs	F/N			Q	
6	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
6	E	7211	Losses on Disposition of Investments	F/N	X	A	Q	
6	E	7212	Losses on Disposition of Borrowings	F	X		Q	
6	E	7280	Unrealized Losses	F/N	X		Q	
6	E	7290	Other Losses	F/N	X		Q	
6	E	7300	Extraordinary Items	N	X		Q	
6	E	7500	Distribution of Income - Dividend	F/N	X		Q	
6	E	7600	Changes in Actuarial Liability	N			Q	
7 Less: earned revenues not attributed to programs								
7	E	5310	Interest Revenue - Other	F/N	X	A	Q	
7	E	5311	Interest Revenue - Investments	F/N	X	A	Q	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately.

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SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
Cumulative Results of Operations:									
1	Beginning Balances								
1	B	3310	Cumulative Results of Operations	X	X				
2	Adjustments (+/-)								
2a	Changes in Accounting Principles (+/-)								
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
2b	Corrections of Errors (+/-)								
2b	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the	X	X				
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
3	Beginning Balances, as Adjusted								
	This line is calculated. Equals sum of lines 1 through 2b.			X	X				
Budgetary Financing Sources:									
4	Other Adjustments (Rescissions, etc.) (+/-)								
4	E	5790	Other Financing Sources	X	X			D	3
4	E	5919	Revenue and Other Financing Sources -	X	X				
5	Appropriations Used								
5	E	5700	Expended Appropriations	X	X				2
6	Nonexchange Revenue								
6	E	5310	Interest Revenue - Other	X	X	T	A		
6	E	5311	Interest Revenue - Investments	X	X	T	A		
6	E	5312	Interest Revenue - Loans Receivable/Uninvested	X	X	T	A		
6	E	5317	Contra Revenue for Interest Revenue - Loans	X	X	T	A		
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A		

SUPPLEMENT

SECTION V

6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A		
6	E	5320	Penalties and Fines Revenue	X	X	T	A		
6	E	5324	Contra Revenue for Penalties and Fines	X	X	T	A		
6	E	5400	Funded Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Funded Benefit Program	X	X	T			
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
7									
7			Donations and Forfeitures of Cash and Cash Equivalents						
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A		
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A		
7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
7	E	5649	Contra Forfeiture Revenue - Cash and Cash	X	X	T		D	
8									
8			Transfers-In/Out Without Reimbursement (+/-)						
8	E	5740	Appropriated Dedicated Collections Transferred In	X	X				

SUPPLEMENT

SECTION V

8	E	5745	Appropriated Dedicated Collections Transferred Out	X	X				
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X				
8	E	5755	Nonexpenditure Financing Sources - Transfers-In -	X	X				
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X				
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out -	X	X				
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	X	X				
8	E	5997	Financing Sources Transferred In From Custodial Statement Collections	X	X		A		
9			Other (+/-)						
9	E	5790	Other Financing Sources	X	X			D	
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		D	
9	E	7111	Gains on Disposition of Investments	X	X	T		D	
9	E	7112	Gains on Disposition of Borrowings	X	X	T		D	
9	E	7180	Unrealized Gains	X	X	T		D	
9	E	7190	Other Gains	X	X	T		D	
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		D	
9	E	7211	Losses on Disposition of Investments	X	X	T		D	
9	E	7212	Losses on Disposition of Borrowings	X	X	T		D	
9	E	7280	Unrealized Losses	X	X	T		D	
9	E	7290	Other Losses	X	X	T		D	
9	E	7500	Distribution of Income - Dividend	X	X	T		D	
			Other Financing Sources (Non Exchange):						
10			Donations and Forfeitures of Property						
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5650	Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
10	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
11			Transfers-In/Out Without Reimbursement (+/-)						
11	E	5720	Financing Sources Transferred In Without	X	X				
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X				
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	X	X				
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X				
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X				
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X				
12			Imputed Financing						
12	E	5780	Imputed Financing Sources	X	X				

SUPPLEMENT

SECTION V

13	Other (+/-)								
13	E	5790	Other Financing Sources	X	X			E	
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			E	
13	E	5795	Seigniorage		X			E	
13	E	5900	Other Revenue	X	X	T	A	E	
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	E	
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	X	X		A	E	
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	E	
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		E	
13	E	7111	Gains on Disposition of Investments	X	X	T		E	
13	E	7112	Gains on Disposition of Borrowings	X	X	T		E	
13	E	7180	Unrealized Gains	X	X	T		E	
13	E	7190	Other Gains	X	X	T		E	
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		E	
13	E	7211	Losses on Disposition of Investments	X	X	T		E	
13	E	7212	Losses on Disposition of Borrowings	X	X	T		E	
13	E	7280	Unrealized Losses	X	X	T		E	
13	E	7290	Other Losses	X	X	T		E	
13	E	7500	Distribution of Income - Dividend	X	X	T		E	
14	Total Financing Sources								
	This line is calculated. Equals sum of lines 4 through 13.			X	X				
15	Net Cost of Operations (+/-)								
	Net Cost of Operations (+/-)			X	X				
16	Net Change								
	This line is calculated. Equals sum of lines 14 minus 15.			X	X				
17	Cumulative Results of Operations								
	This line is calculated. Equals sum of lines 3 and 16.			X	X				
Unexpended Appropriations:									
18	Beginning Balances								
18	B	3100	Unexpended Appropriations - Cumulative	X	X				
19	Adjustments (+/-)								
19a	Changes in Accounting Principles (+/-)								
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				

SUPPLEMENT

SECTION V

19b	Corrections of Errors (+/-)								
19b	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
20	Beginning Balances, as Adjusted								
	This line is calculated. Equals sum of lines 18 through 19b.			X	X				
Budgetary Financing Sources:									
21	Appropriations Received								
21	E	3101	Unexpended Appropriations - Appropriations	X	X				6
22	Appropriations Transferred-In/Out (+/-)								
22	E	3102	Unexpended Appropriations - Transfers-In	X	X				2
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X				2
23	Other Adjustments (Rescissions, etc.) (+/-)								
23	E	3106	Unexpended Appropriations - Adjustments	X	X				2
24	Appropriations Used								
24	E	3107	Unexpended Appropriations - Used	X	X				
25	Total Budgetary Financing Sources								
	This line is calculated. Equals sum of lines 21 through 24.			X	X				
26	Total Unexpended Appropriations								
	This line is calculated. Equals sum of lines 20 and 25.			X	X				
27	Net Position								
	This line is calculated. Equals sum of lines 17 and 26.			X	X				5

SUPPLEMENT**SECTION V****FOOTNOTES AND ADDITIONAL INFORMATION:**

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

2/ Debit-Decreases/Credit-Increases.

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

4/ Reported by recipient/noncustodial entity only.

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

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
Budgetary Resources:									
1000	Unobligated balance brought forward, October 1								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1000	4137	Transfers of Contract Authority - Allocation	B				U		
1000	4139	Contract Authority Carried Forward	B				U		
1000	4149	Borrowing Authority Carried Forward	B				U/E		
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Adjustments to the Exchange Stabilization Fund	B				U		
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U		
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U/E	1	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlayed Not Yet Disbursed	B				U		
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)								5
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
1020	4116	Debt Forgiveness Appropriation	E				U/E		
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	
1020	4119	Other Appropriations Realized	E				U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E				U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U/E		
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
1020	4137	Transfers of Contract Authority - Allocation	E				U/E		
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1020	4190	Transfers - Prior-Year Balances	E				U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1020	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E		
1020	4196	Balance Transfers-In - Expired to Expired	E				E		
1020	4197	Balance Transfers-Out - Expired to Expired	E				E		
1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
1020	4234	Other Federal Receivables - Transferred	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		
1020	4295	Adjustments to the Exchange Stabilization Fund	E				U		
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		D/P/S		U/E		
1020	4383	Temporary Reduction - Prior-Year Balances	E				U/E		
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E				U	1/2/3/4/7	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E		
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E				U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E				U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E	1/2/7	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	1/3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
1020.5	Unobligated balance brought forward, October 1, as adjusted								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	Recoveries of prior year unpaid obligations								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1043	Other changes in unobligated balance (+ or -)								
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1043	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E				U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4196	Balance Transfers-In - Expired to Expired	E				E		
1043	4197	Balance Transfers-Out - Expired to Expired	E				E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
1043	4295	Adjustments to the Exchange Stabilization Fund	E				U		
1043	4295	Adjustments to the Exchange Stabilization Fund	B				U		
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
1051	Unobligated balance from prior year budget authority, net								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	Appropriations (discretionary and mandatory)								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		P		U	2/7	
1290	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U	2/7	
1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4116	Debt Forgiveness Appropriation	E		P		U		
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	7	1

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
1290	4138	Appropriation To Liquidate Contract Authority	E				U		
1290	4140	Substitution of Borrowing Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				U	2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U		
1290	4383	Temporary Reduction - Prior-Year Balances	E		D/P		U		
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	1/2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	1/2/7	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U		
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U		
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1
1490	Borrowing authority (discretionary and mandatory)								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U		
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E				U		
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3	
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
1690	Contract authority (discretionary and mandatory)								
1690	4032	Estimated Indefinite Contract Authority	E				U		2
1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
1690	4131	Current-Year Contract Authority Realized	E				U		
1690	4133	Decreases to Indefinite Contract Authority	E				U		
1690	4137	Transfers of Contract Authority - Allocation	E				U/E		1
1690	4137	Transfers of Contract Authority - Allocation	B				U/E		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4392	Permanent Reduction - New Budget Authority	E		C		U		
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U		
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	1/2/7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	1/2/7	1
1890	Spending authority from offsetting collections (discretionary and mandatory)								
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U		
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Expenditure Transfers from Trust Funds	E				U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
1890	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
1890	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U		
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E		1
1890	4283	Interest Receivable From Treasury	B				U/E		1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1
1890	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U		
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U		
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U		1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U		1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1890	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1910	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.								
Status of Budgetary Resources:									
2190	Obligations incurred (Note 31)								
	Unobligated balance, end of year:								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U		1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U		1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
2204	Apportioned								

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		
2204	4700	Commitments - Programs Subject to Apportionment	E				U		
2304	Exempt from apportionment								
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
2404	Unapportioned								
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
2490	Unobligated balance, end of year								
	This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								
2500	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 2190 and 2490.								
Change in obligated balance:									
	Unpaid obligations:								
3000	Unpaid obligations, brought forward, Oct 1								
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3006	Adjustments to unpaid obligations, start of year (+ or -) (Note 28)								
3006	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3006	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3006	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3006	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3012	Obligations incurred								
3012	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3012	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3012	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3012	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3012	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
3012	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
3012	4902	Delivered Orders - Obligations, Paid	E				U/E		
3012	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3012	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3012	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3020	Outlays (gross) (-)								
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3020	4902	Delivered Orders - Obligations, Paid	E				U/E		
3020	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3020	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3032	Actual transfers, unpaid obligations (net) (+ or -)								
3032	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3032	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3042	Recoveries of prior year unpaid obligations (-)								
3042	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3042	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	Unpaid obligations, end of year								
3050	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3050	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3050	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
	Uncollected payments:								

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3060		Uncollected pymts, Fed sources, brought forward, Oct 1 (-)							
3060	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3060	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
3060	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3060	4283	Interest Receivable From Treasury	B				U/E		
3060	4285	Receivable From the Liquidating Fund	B				U/E		
3060	4286	Receivable From the Financing Fund	B				U/E		
3060	4287	Other Federal Receivables	B				U/E		
3066		Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)							
3066	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3066	4221	Unfilled Customer Orders Without Advance	E				U/E		
3066	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3066	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
3066	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3066	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
3066	4234	Other Federal Receivables - Transferred	E				U/E		
3066	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
3066	4283	Interest Receivable From Treasury	E				U/E		
3066	4285	Receivable From the Liquidating Fund	E				U/E		
3066	4286	Receivable From the Financing Fund	E				U/E		
3066	4287	Other Federal Receivables	E				U/E		
3072		Change in uncollected pymts, Fed sources (+ or -)							
3072	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3072	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3072	4283	Interest Receivable From Treasury	E				U/E		1
3072	4283	Interest Receivable From Treasury	B				U/E		1
3072	4285	Receivable From the Liquidating Fund	E				U/E		1
3072	4285	Receivable From the Liquidating Fund	B				U/E		1
3072	4286	Receivable From the Financing Fund	E				U/E		1
3072	4286	Receivable From the Financing Fund	B				U/E		1
3072	4287	Other Federal Receivables	E				U/E		1
3072	4287	Other Federal Receivables	B				U/E		1
3082		Actual transfers, uncollected pymts, Fed sources (net) (+ or -)							
3082	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3082	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3082	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3082	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3082	4234	Other Federal Receivables - Transferred	E				U/E		
3090		Uncollected pymts, Fed sources, end of year (-)							
3090	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3090	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3090	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3090	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3090	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3090	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3090	4234	Other Federal Receivables - Transferred	E				U/E		
3090	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3090	4283	Interest Receivable From Treasury	E				U/E		
3090	4285	Receivable From the Liquidating Fund	E				U/E		
3090	4286	Receivable From the Financing Fund	E				U/E		
3090	4287	Other Federal Receivables	E				U/E		
		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 (net)							
		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		Actual offsetting collections (discretionary and mandatory) (-)							
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U		
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		Addl. Info.
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	
4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4178	Change in uncollected customer payments from Federal Sources (discretionary and								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
4178	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
4178	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
4179	Anticipated offsetting collections (discretionary and mandatory) (+ or -)								
4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		
4179	4060	Anticipated Collections From Non-Federal Sources	E	D			U		
4179	4070	Anticipated collections From Federal Sources	E	D			U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Expenditure Transfers from Trust Funds	E				U		
4179	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4180	Budget Authority, net (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
4185	Outlays, gross (discretionary and mandatory)								
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187	Actual offsetting collections (discretionary and mandatory) (-)								
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		
4187	4263	Actual Collections of Loan Interest	E				U/E		
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U		
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4190	Outlays, net (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
4200	Distributed offsetting receipts (-)								4
	(Not supported by USSGL)								
4210	Agency outlays, net (discretionary and mandatory)								
	(Not supported by USSGL)								

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:ADDITIONAL INFORMATION

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

FOOTNOTES

- 1/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.
- 2/ Anticipated amounts should be zero for the yearend preclosing trial balance.
- 3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.
- 5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.
- 6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3
7	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	2, 3
7	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1361	Penalties and Fines Receivable - Loans	S	3
7	E-B	1363	Penalties and Fines Receivable - Taxes	S	3
7	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	3
7	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	3
7	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1371	Administrative Fees Receivable - Loans	S	3
7	E-B	1373	Administrative Fees Receivable - Taxes	S	3
7	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	3
7	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties and Fines Revenue	S	
7	E	5324	Contra Revenue for Penalties and Fines	S	
7	E	5325	Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Administrative Fees	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	This line is calculated. Equals sum of lines 1 through 7.				
9	Accrual Adjustments (+/-)				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable - Not Otherwise Classified	S	
9	E-B	1341	Interest Receivable - Loans	S	
9	E-B	1342	Interest Receivable - Investments	S	
9	E-B	1343	Interest Receivable - Taxes	S	
9	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	
9	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	
9	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	
9	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	
9	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1361	Penalties and Fines Receivable - Loans	S	
9	E-B	1363	Penalties and Fines Receivable - Taxes	S	
9	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	
9	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	
9	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
9	E-B	1371	Administrative Fees Receivable - Loans	S	
9	E-B	1373	Administrative Fees Receivable - Taxes	S	
9	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	
9	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
9	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	
9	E	5836	Contra Revenue for Taxes - Customs	S	
9	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	S	
10	Total Custodial Revenue				
10	This line is calculated. Equals sum of lines 8 through 9.				
Disposition of Collections:					
11	Transferred to Others (by Recipient):				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
12	(Increase)/Decrease in Amounts Yet to be Transferred (+/-)				
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
"Optional Method"					
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refunds and Other Payments				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	Retained by the Reporting Entity				
14	This line is calculated. Equals total of lines 10-11-12-13.				
"Optional Method"					
14	This line is calculated. Equals total of lines 10-11+12-13.				
15	Total Disposition of Collections				
15	This line is calculated. Equals total of lines 11+12+13+14.				
"Optional Method"					
15	This line is calculated. Equals total of lines 11-12+13+14.				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
16	Net Custodial Activity				
16	This line is calculated. Equals sum of lines 10 minus 15.				11

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

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

Footnotes:

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

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

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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