

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Add. Info.
Budgetary resources:									
1051	Unobligated balance from prior year budget authority, net (discretionary and mandatory)								
1051	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1051	411100	Debt Liquidation Appropriations	D/C	E	D/P		U/E	EG/EP/ER	3
1051	411200	Liquidation of Deficiency - Appropriations	D/C	E			U/E	EG/EP/ER	3
1051	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	3
1051	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	3
1051	411500	Loan Subsidy Appropriation	D/C	E	D/P		U/E	EG	3
1051	411600	Debt Forgiveness Appropriation	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	411601	Debt Forgiveness - Cancellation of Debt Adjustment	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1051	411700	Loan Administrative Expense Appropriation	D/C	E	D/P		U/E	EG	3
1051	411800	Reestimated Loan Subsidy Appropriation	D/C	E			U/E	EG	3
1051	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U/E	EC/EG/EM/EP/ER/ES/ET	3
1051	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	
1051	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D/C	E			U	EG	3
1051	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U	ES/ET	3
1051	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U/E	EG	3
1051	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U/E	EG/EP/ER	3
1051	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B/P	F	U/E	ES/ET	
1051	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B/P	F	U/E	ES/ET	3
1051	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	B		F	U/E	EG/ES/ET	
1051	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	E		F	U/E	ES/ET	3
1051	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B/P	F	U/E	ES/ET	3
1051	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P	F	U/E	EG	3
1051	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B/P	F	U/E	ES/ET	3
1051	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	P	F	U/E	EG	3
1051	413000	Appropriation to Liquidate Contract Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413100	Current-Year Contract Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413200	Substitution of Contract Authority	D/C	E	S		U	ER	3
1051	413300	Decreases to Indefinite Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413400	Contract Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413400	Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1051	413500	Contract Authority Liquidated	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	
1051	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	E			U	ET	3
1051	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	
1051	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	3
1051	413800	Appropriation to Liquidate Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	413900	Contract Authority Carried Forward	D/C	B			U	EG/EP/ER/ES/ET	
1051	414000	Substitution of Borrowing Authority	D/C	E	P/S		U	EG/EP	3
1051	414100	Current-Year Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	414400	Borrowing Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	414400	Borrowing Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1051	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP/ER/ET	3
1051	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3

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1051	414700	Actual Repayments of Debt, Prior-Year Balances	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	414900	Borrowing Authority Carried Forward	D/C	B			U	EG/EP/ER/ET	
1051	415000	Reappropriations - Transfers-In	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	D/C	E	P		U	ES	3
1051	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	415300	Transfers of Contract Authority - Non-Allocation	D/C	E		F	U	ET	
1051	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	D/C	E			U	ET	3
1051	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	E			U	ET	3
1051	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D/C	E	P		U	EG/ET	3
1051	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	D/C	E			U	ES	3
1051	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U	EP/ER/ET	3
1051	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U/E	EG	3
1051	415901	Repayment of Repayable Advances - Prior-Year Balances	D/C	E	B/P		U	ET	
1051	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B	P/S	F	U	EG/EP/ES/ET	
1051	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E	P/S	F	U	EG/EP/ES/ET	3
1051	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	417000	Transfers - Current-Year Authority	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	B	P/S	F	U/E	EG/ES/ET	
1051	417100	Non-Allocation Transfers of Invested Balances - Receivable	D/C	E	P/S	F	U/E	EG/ES/ET	3
1051	417200	Non-Allocation Transfers of Invested Balances - Payable	C	B	P/S	F	U	EP/ES/ET	
1051	417200	Non-Allocation Transfers of Invested Balances - Payable	D/C	E	P/S	F	U	EP/ES/ET	3
1051	417300	Non-Allocation Transfers of Invested Balances - Transferred	D/C	E	P/S	F	U/E	EG/EP/ES/ET	3
1051	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	417600	Allocation Transfers of Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1051	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1051	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	419200	Balance Transfers - Unexpired to Expired	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	419600	Balance Transfers-In - Expired to Expired	D	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	419700	Balance Transfers-Out - Expired to Expired	C	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	ET	
1051	420100	Total Actual Resources - Collected	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

SUPPLEMENT

Section V

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1051	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426000	Actual Collections of Governmental-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	3
1051	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	3
1051	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	429500	Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EP	
1051	431000	Anticipated Recoveries of Prior-Year Obligations	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1051	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	435000	Canceled Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	435000	Canceled Authority	C	E			U	EG/EM/ER/ES/ET/TR	
1051	435000	Canceled Authority	C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	435100	Partial or Early Cancellation of Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	435400	Appropriation Withdrawn	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	E			U/E	ES/ET	3
1051	435500	Cancellation of Appropriation From Unavailable Receipts	C	E			U/E	ES/ET	
1051	435600	Cancellation of Appropriation From Invested Balances	D/C	E			U/E	ES/ET	3
1051	435600	Cancellation of Appropriation From Invested Balances	C	E			U/E	ES/ET	
1051	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	D/C	E			U/E	ES/ET	3
1051	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E			U/E	ES/ET	
1051	436000	Appropriation Purpose Fulfilled - Balance Not Available	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1051	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	438200	Temporary Reduction - New Budget Authority	D/C	E	S		U/E	EG/EP/ER/ES/ET/TR	3
1051	438200	Temporary Reduction - New Budget Authority	D/C	E	C/D		U/E	ES/ET	3
1051	438200	Temporary Reduction - New Budget Authority	D/C	E	P		U/E	EP/ER/ES/ET/TR	3
1051	438200	Temporary Reduction - New Budget Authority	D/C	E	B		U/E	EP/ER/ES/ET	3
1051	438300	Temporary Reduction - Prior-Year Balances	D/C	E	P		U/E	EP/ER/ES/ET	3
1051	438300	Temporary Reduction - Prior-Year Balances	D/C	E	S		U/E	EG/EP/ER/TR	3
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U	EP/ER/ES/ET	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	

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1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U/E	ES/ET	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	3
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C/D		U	ES/ET	3
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	3
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U	EP/ER/ES/ET	3
1051	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	3
1051	438500	Temporary Sequester Returned for Cancellation	D	E	P/S		E	EG	
1051	438500	Temporary Sequester Returned for Cancellation	D	E	P		E	ER/ES	
1051	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	E			U/E	ES/ET	3
1051	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	E			U/E	ES/ET	3
1051	439000	Reappropriations - Transfers-Out	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	439100	Adjustments to Indefinite Appropriations	D/C	E			U/E	EG/EP/ER	3
1051	439200	Permanent Reduction - New Budget Authority	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U/E	EG/EP/ER/ET	3
1051	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U	ES	3
1051	439300	Permanent Reduction - Prior-Year Balances	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	439300	Permanent Reduction - Prior-Year Balances	D/C	E	C		U/E	EG/EP/ER/ET	3
1051	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	
1051	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	3
1051	439501	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority	C	E	C		U	ET	
1051	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	3
1051	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E			U	ES/ET	
1051	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	E	C/P		U/E	ES/ET	3
1051	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	C/P		U	ES/ET	
1051	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	P		U	EG	
1051	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	B		U	EP	
1051	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year	D/C	E	P		U	ES/ET	
1051	439730	Appropriations Temporarily Precluded From Obligation	D/C	E			U	ES	3
1051	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		U	EG/EP/ER	3
1051	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		E	EG	3
1051	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	
1051	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		E	EG	
1051	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	C	E			U	ES/ET	
1051	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
1051	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	
1051	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	3
1051	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1051	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1051	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1290	Appropriations (discretionary and mandatory)								
1290	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	C	E			U	EG/ES/ET	2
1290	411100	Debt Liquidation Appropriations	D	E	D/P		U	EG/EP/ER	
1290	411200	Liquidation of Deficiency - Appropriations	D	E			U	EG/EP/ER	
1290	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	D	E	D/P		U	ES/ET	
1290	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	
1290	411500	Loan Subsidy Appropriation	D	E	D/P		U	EG	
1290	411600	Debt Forgiveness Appropriation	D	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	411700	Loan Administrative Expense Appropriation	D	E	D/P		U	EG	
1290	411800	Reestimated Loan Subsidy Appropriation	D	E			U	EG	
1290	411900	Other Appropriations Realized	D/C	E	P		E	EG	
1290	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U	EC/EG/EM/EP/ER/ES/ET	
1290	412000	Anticipated Indefinite Appropriations	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	P		U	ES/ET	
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	E			U	EG	1
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	B			U	EG	1
1290	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	P		U/E	EG/ES/ET	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U	ES/ET	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E			U/E	EG	
1290	412500	Loan Modification Adjustment Transfer Appropriation	D	E			U	EG/EP/ER	
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	P	F	U/E	EG/ES/ET	1
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	P	F	U/E	EG/ES/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U/E	EG/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U/E	EG/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U	ES	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	B		F	U	ES	1
1290	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P	F	U/E	EG/ES/ET	
1290	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	P	F	U/E	EG/ES/ET	
1290	413000	Appropriation to Liquidate Contract Authority Withdrawn	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413500	Contract Authority Liquidated	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	E			U	ET	1
1290	413600	Contract Authority To Be Liquidated by Trust Funds	C	B			U	ET	1

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1290	413800	Appropriation to Liquidate Contract Authority	D	E			U	EG/EP/ER/ES/ET	
1290	414000	Substitution of Borrowing Authority	C	E	P		U	EG/EP	
1290	414600	Actual Repayments of Debt, Current-Year Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	415000	Reappropriations - Transfers-In	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	P		U	EG/ES/ET	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	P		E	ET	
1290	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	D/C	E			U	ET	
1290	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	E			U	ET	
1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	P		U	EG/ES/ET	
1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	P		E	ET	
1290	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	D/C	E			U	ES	
1290	415900	Repayment of Repayable Advances - Current-Year Authority	C	E	P		U	ET	
1290	415901	Repayment of Repayable Advances - Prior-Year Balances	C	E	P		U	ET	
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	416500	Allocations of Authority - Anticipated From Invested Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E	P	F	U	EG/EP/ES/ET	1
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B	P	F	U	EG/EP/ES/ET	1
1290	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	E	P	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	417000	Transfers - Current-Year Authority	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	417000	Transfers - Current-Year Authority	D/C	E	D	F	U	EC/EG/EM/EP/ER/ES/ET	
1290	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	E	P	F	U/E	ES/ET	1
1290	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	B	P	F	U/E	ES/ET	1
1290	417200	Non-Allocation Transfers of Invested Balances - Payable	C	E	P	F	U	ES/ET	1
1290	417200	Non-Allocation Transfers of Invested Balances - Payable	C	B	P	F	U	ES/ET	1
1290	417300	Non-Allocation Transfers of Invested Balances - Transferred	D/C	E	P	F	U/E	ES/ET	
1290	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	C	E			U	EG/ES/ET	4
1290	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	438200	Temporary Reduction - New Budget Authority	C	E	D		U	ES/ET	
1290	438200	Temporary Reduction - New Budget Authority	C	E	P		U	EP/ER/ES/ET	
1290	438300	Temporary Reduction - Prior-Year Balances	C	E	P		U	EP/ER/ES/ET	
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U/E	EP/ER/ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	D		U	ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U	ES/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		E	EG	1
1290	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E			U	ES/ET	

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1290	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E			U	ES/ET	
1290	439000	Reappropriations - Transfers-Out	C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			E	EG	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			U	EG/EM/EP/ER	
1290	439200	Permanent Reduction - New Budget Authority	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439300	Permanent Reduction - Prior-Year Balances	C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	1
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	1
1290	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	4
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	E	P		U	EG/ES/ET	1
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	P		U	EG/ES/ET	1
1290	439730	Appropriations Temporarily Precluded From Obligation	D/C	E			U	ES	1
1290	439730	Appropriations Temporarily Precluded From Obligation	D/C	B			U	ES	1
1490	Borrowing authority (discretionary and mandatory)								
1490	404200	Estimated Indefinite Borrowing Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404400	Anticipated Reductions to Borrowing Authority	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	B		U	EP/ER	2
1490	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	B		U	ES	
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B	F	U	ES/ET	1
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B	F	U	ES/ET	1
1490	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B	F	U	ES/ET	
1490	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B	F	U	ES/ET	
1490	414100	Current-Year Borrowing Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash	C	E			U	EG/EP/ER/TR	
1490	414201	Modification adjustment transfer of Borrowing Authority Converted to Cash	C	E			U	EP/ER	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414600	Actual Repayments of Debt, Current-Year Authority	C	E	B		U	EP/ER/ET	
1490	415900	Repayment of Repayable Advances - Current-Year Authority	C	E	B		U	ET	
1490	415901	Repayment of Repayable Advances - Prior-Year Balances	C	E	B		U	ET	
1490	438200	Temporary Reduction - New Budget Authority	C	E	B		U	EP/ER/ES/ET	
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	B		U/E	EP/ER/ES/ET	1
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	B		U/E	EP/ER/ES/ET	1
1490	439200	Permanent Reduction - New Budget Authority	C	E	B		U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	B		U	EP	4
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	E	B		U	EP	1
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	B		U	EP	1
1690	Contract authority (discretionary and mandatory)								
1690	403200	Estimated Indefinite Contract Authority	D/C	E			U	EG/EP/ER/ET	2
1690	403400	Anticipated Adjustments to Contract Authority	D/C	E			U	EG/EP/ER/ET	2
1690	413100	Current-Year Contract Authority Realized	D	E			U	EG/EP/ER/ES/ET	
1690	413300	Decreases to Indefinite Contract Authority	C	E			U	EG/EP/ER/ET	
1690	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	1
1690	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U	ET	1
1690	415300	Transfers of Contract Authority - Non-Allocation	D/C	E		F	U	ET	1
1690	415300	Transfers of Contract Authority - Non-Allocation	D/C	B		F	U	ET	1

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1690	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	E	C		U	ET	
1690	416000	Anticipated Transfers - Current-Year Authority	D/C	E	C		U	EG/EP/ER/ET	2
1690	438200	Temporary Reduction - New Budget Authority	C	E	C		U	ES/ET	
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	C		U	ES/ET	1
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	C		U	ES/ET	1
1690	439200	Permanent Reduction - New Budget Authority	C	E	C		U	EG/EP/ER/ES/ET	
1690	439300	Permanent Reduction - Prior-Year Balances	C	E	C		U	EG/EP/ER/ET	
1690	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	C		U	EG/EP/ER/ET	4
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	E	C		U	ET	1
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	B	C		U	ET	1
1890	Spending authority from offsetting collections (discretionary and mandatory)								
1890	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	406000	Anticipated Collections From Non-Federal Sources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	407000	Anticipated Collections From Federal Sources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	413200	Substitution of Contract Authority	D/C	E	S		U	ER	
1890	413500	Contract Authority Liquidated	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414000	Substitution of Borrowing Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414600	Actual Repayments of Debt, Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E			E	EG	
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E	S	F	U	EP	1
1890	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B	S	F	U	EP	1
1890	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	E	S	F	U	EP	
1890	417000	Transfers - Current-Year Authority	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	E	S	F	U/E	EG	1
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	B	S	F	U/E	EG	1
1890	417200	Non-Allocation Transfers of Invested Balances - Payable	C	E	S	F	U	EP	1
1890	417200	Non-Allocation Transfers of Invested Balances - Payable	C	B	S	F	U	EP	1
1890	417300	Non-Allocation Transfers of Invested Balances - Transferred	D/C	E	S	F	U/E	EG/EP	
1890	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	421000	Anticipated Reimbursements and Other Income	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	421500	Anticipated Expenditure Transfers from Trust Funds	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1

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1890	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425200	Reimbursements and Other Income Earned - Collected	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	425500	Expenditure Transfers from Trust Funds - Collected	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426000	Actual Collections of Governmental-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426100	Actual Collections of Business-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426200	Actual Collections of Loan Principal	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426500	Actual Collections From Sale of Foreclosed Property	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	
1890	427100	Actual Program Fund Subsidy Collected	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	
1890	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427700	Other Actual Collections - Federal	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	428300	Interest Receivable From Treasury	D/C	E			U/E	EG/EP/ER/TR	1
1890	428300	Interest Receivable From Treasury	D/C	B			U/E	EG/EP/ER/TR	1
1890	428500	Receivable From the Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428500	Receivable From the Liquidating Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	D	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	438200	Temporary Reduction - New Budget Authority	C	E	S		U	EG/EP/ER/ES/ET/TR	
1890	438300	Temporary Reduction - Prior-Year Balances	C	E	S		U	EG/EP/ER/TR	
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U/E	EG/EP/ER/ET/TR	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U/E	EG/EP/ER/ET/TR	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U	ES	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	ES	1
1890	439200	Permanent Reduction - New Budget Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	4
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	E	S		U	EG/EP/ER	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		U	EG/EP/ER	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	E	S		E	EG	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	B	S		E	EG	1
1910	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 1051, 1290, 1490, 1690, and 1890.								
	Status of budgetary resources:								
2190	New obligations and upward adjustments (total) (Note 29)								
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Addl. Info.
2190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
Unobligated balance, end of year:									
2204 Apportioned, unexpired account									
2204	451000	Apportionments	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2204	461000	Allotments - Realized Resources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	470000	Commitments - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304 Exempt from apportionment, unexpired accounts									
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304	469000	Anticipated Resources - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2304	472000	Commitments - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404 Unapportioned, unexpired accounts									
2404	442000	Unapportioned Authority - Pending Rescission	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	443000	Unapportioned Authority - OMB Deferral	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	445000	Unapportioned Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	463000	Funds Not Available for Commitment/Obligation	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EG/EP	
2412 Unexpired unobligated balance, end of year									
This line is calculated. Equals sum of SBR lines 2204, 2304, 2404, and 2413.									
2413 Expired unobligated balance, end of year									
2413	445000	Unapportioned Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
2413	465000	Allotments - Expired Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
2490 Unobligated balance, end of year (total)									
This line is calculated. Equals sum of SBR lines 2204, 2304, 2404, and 2413. Also equals the sum of the amounts on lines 2412 and 2413.									
2500 Total budgetary resources									
This line is calculated. Equals sum of SBR lines 2190 and 2490.									
Outlays, net:									
4190 Outlays, net (total) (discretionary and mandatory)									
4190	421200	Liquidation of Deficiency - Offsetting Collections	D	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4190	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4190	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426000	Actual Collections of Governmental-Type Fees	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426400	Actual Collections of Rent	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	E			U	EP	
4190	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type	Fed/Nonfed	TAS Status	Fund Type	Add. Info.
4190	427500	Actual Collections From Liquidating Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	427600	Actual Collections From Financing Fund	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EP/ER/TR	
4190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4190	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	490800	Authority Outlaid Not Yet Disbursed	D/C	E			U	EG/ER	1
4190	490800	Authority Outlaid Not Yet Disbursed	D/C	B			U	EG/ER	1
4190	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4200	Distributed offsetting receipts (-)								
	(Not supported by USSGL)								
4210	Agency outlays, net (discretionary and mandatory)								
	(Not supported by USSGL)								
FOOTNOTES AND ADDITIONAL INFORMATION:									
1	When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.								
2	Anticipated amounts should be zero for the yearend preclosing trial balance.								
3	This row corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differ from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Ending balances with a PYA (Prior Year Adjustment) are included in this row.								
4	USSGL account balance must be zero for the year end preclosing trial balance.								