

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
BUDGETARY RESOURCES																
1		Unobligated balance; start of year														2
1		Brought forward, October 1 (+ or -)														
1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			B								+	-	U	
1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable			B								+	-	U/E	
1	4127	Amounts Appropriated From Specific Invested TAFS - Payable			B								+	-	U/E	
1	4136	Contract Authority To Be Liquidated by Trust Funds			B								+	-	U	
1	4137	Transfers of Contract Authority			B								+	-	U/E	
1	4139	Contract Authority Carried Forward			B								+	-	U/E	
1	4149	Borrowing Authority Carried Forward			B								+	-	U/E	
1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances			B								+	-	U/E	
1	4171	Nonallocation Transfers of Invested Balances - Receivable			B								+	-	U/E	
1	4172	Nonallocation Transfers of Invested Balances - Payable			B								+	-	U/E	
1	4201	Total Actual Resources - Collected			B								+	-	U/E	
1	4221	Unfilled Customer Orders Without Advance			B							F/E	+	-	U/E	
1	4222	Unfilled Customer Orders With Advance			B								+	-	U/E	
1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			B								+	-	U/E	
1	4251	Reimbursements and Other Income Earned - Receivable			B							F/E	+	-	U/E	
1	4283	Interest Receivable From Treasury			B								+	-	U/E	
1	4285	Receivable From the Liquidating Fund			B								+	-	U/E	
1	4286	Receivable From the Financing Fund			B								+	-	U/E	
1	4287	Other Federal Receivables			B								+	-	U/E	
1	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund			B								+	-	U	
1	4384	Temporary Reduction/Cancellation Returned by Appropriation			B								+	-	U	
1	4394	Receipts Unavailable for Obligation Upon Collection			B								+	-	U	
1	4397	Receipts and Appropriations Temporarily Precluded From Obligation			B								+	-	U/E	
1	4398	Offsetting Collections Temporarily Precluded From Obligation			B								+	-	U	
1	4801	Undelivered Orders - Obligations, Unpaid			B								+	-	U/E	
1	4802	Undelivered Orders - Obligations, Prepaid/Advanced			B								+	-	U/E	
1	4901	Delivered Orders - Obligations, Unpaid			B								+	-	U/E	
1	4908	Authority Outlaid Not Yet Disbursed			B								+	-	U	
2		Recoveries of prior year unpaid obligations:														
2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									+	-	U	1
2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									+	-	U/E	
2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									+	-	U/E	

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3		Budget authority:														
3A		Appropriation:														
3A	4111	Debt Liquidation Appropriations		E									+	-	U	
3A	4112	Liquidation of Deficiency - Appropriations		E									+	-	U	
3A	4114	Appropriated Trust or Special Fund Receipts		E									+	-	U	
3A	4115	Loan Subsidy Appropriation		E									+	-	U	
3A	4117	Loan Administrative Expense Appropriation		E									+	-	U	
3A	4118	Reestimated Loan Subsidy Appropriation		E									+	-	U	
3A	4119	Other Appropriations Realized		E									+	-	U/E	5
3A	4120	Anticipated Appropriations - Indefinite		E									+	-	U	1
3A	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	P								+	-	U/E	
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E									+	-	U	3
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B									-	+	U	3
3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	P								+	-	U/E	
3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E									+	-	U	
3A	4125	Loan Modification Adjustment Transfer Appropriation		E									+	-	U	
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E	P								+	-	U/E	3
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	P								-	+	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E									+	-	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B									-	+	U/E	3
3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P								+	-	U/E	
3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E									+	-	U/E	
3A	4138	Appropriation To Liquidate Contract Authority		E									+	-	U/E	
3A	4150	Reappropriations - Transfers-In		E									+	-	U	
3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E									+	-	U	
3A	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities		E									+	-	U	
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P								+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P								-	+	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D								+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D								-	+	U	3
3A	4391	Adjustments to Indefinite No-Year Authority		D	E								+	-	U/E	5
3A	4394	Receipts Unavailable for Obligation Upon Collection		E									+	-	U	3
3A	4394	Receipts Unavailable for Obligation Upon Collection		B									-	+	U	3

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			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit				
3B		Borrowing authority															
3B	4042	Estimated Indefinite Borrowing Authority		E										+	-	U	1
3B	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E	B									+	-	U	
3B	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	B									-	+	U	
3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B									+	-	U	
3B	4141	Current-Year Borrowing Authority Realized		E										+	-	U	
3C		Contract authority															
3C	4032	Estimated Indefinite Contract Authority		E										+	-	U	1
3C	4131	Current-Year Contract Authority Realized		E										+	-	U	
3D		Spending authority from offsetting collections (gross):															
3D1		Earned															
3D1a		Collected															
3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E										+	-	U/E	
3D1a	4252	Reimbursements and Other Income Earned - Collected		E										+	-	U/E	
3D1a	4260	Actual Collections of "governmental-type" Fees		E										+	-	U/E	
3D1a	4261	Actual Collections of Business-Type Fees		E										+	-	U/E	
3D1a	4262	Actual Collections of Loan Principal		E										+	-	U/E	
3D1a	4263	Actual Collections of Loan Interest		E										+	-	U/E	
3D1a	4264	Actual Collections of Rent		E										+	-	U/E	
3D1a	4265	Actual Collections From Sale of Foreclosed Property		E										+	-	U/E	
3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										+	-	U/E	
3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										+	-	U/E	
3D1a	4271	Actual Program Fund Subsidy Collected		E										+	-	U/E	
3D1a	4273	Interest Collected From Treasury		E										+	-	U/E	
3D1a	4275	Actual Collections From Liquidating Fund		E										+	-	U/E	
3D1a	4276	Actual Collections From Financing Fund		E										+	-	U/E	
3D1a	4277	Other Actual Collections - Federal		E										+	-	U/E	
3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										+	-	U	
3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										+	-	U/E	
3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										+	-	U/E	

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			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
3D1b		Change in receivables from Federal sources														
3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	+	-	U/E	3
3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	-	+	U/E	3
3D1b	4283	Interest Receivable From Treasury		E									+	-	U/E	3
3D1b	4283	Interest Receivable From Treasury		B									-	+	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		E									+	-	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		B									-	+	U/E	3
3D1b	4286	Receivable From the Financing Fund		E									+	-	U/E	3
3D1b	4286	Receivable From the Financing Fund		B									-	+	U/E	3
3D1b	4287	Other Federal Receivables		E									+	-	U/E	3
3D1b	4287	Other Federal Receivables		B									-	+	U/E	3
3D2		Change in unfilled customer orders (+ or -):														
3D2a		Advance received														
3D2a	4222	Unfilled Customer Orders With Advance		E									+	-	U/E	3
3D2a	4222	Unfilled Customer Orders With Advance		B									-	+	U/E	3
3D2a	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E									-	+	U/E	
3D2b		Without advance from Federal sources														
3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E	+	-	U/E	3
3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E	-	+	U/E	3
3D3		Anticipated for rest of year														
3D3	4060	Anticipated Collections From Non-Federal Sources	D	E									+	-	U	1
3D3	4070	Anticipated Collections From Federal Sources	D	E									+	-	U	1
3D3	4210	Anticipated Reimbursements and Other Income	D	E									+	-	U	1
3D4		Previously unavailable														
3D4	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	S								+	-	U	
3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	S								+	-	U	
3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E									+	-	U	
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S								+	-	U	3
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S								-	+	U	3

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			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit				
3D5		Expenditure transfers from trust funds:															
3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E										+	-	U	1
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										+	-	U/E	3
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										-	+	U/E	3
3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										+	-	U/E	
3E		Subtotal															
3E		Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)															
4		Nonexpenditure transfers, net:															
N/A		Actual transfers, budget authority (+ or -)															
4	4137	Transfers of Contract Authority		E										+	-	U/E	3
4	4137	Transfers of Contract Authority		B										-	+	U/E	3
4	4160	Anticipated Transfers - Current-Year Authority		E										+	-	U	1
4	4165	Allocations of Authority - Anticipated From Invested Balances		E										+	-	U	1
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E										+	-	U/E	3
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										-	+	U/E	3
4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E										+	-	U/E	
4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E										+	-	U	
4	4170	Transfers - Current-Year Authority		E										+	-	U	
4	4171	Nonallocation Transfers of Invested Balances - Receivable		E										+	-	U/E	3
4	4171	Nonallocation Transfers of Invested Balances - Receivable		B										-	+	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		E										+	-	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		B										-	+	U/E	3
4	4173	Nonallocation Transfers of Invested Balances - Transferred		E										+	-	U/E	
4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E										+	-	U	
4	4176	Allocation Transfers of Prior-Year Balances		E										+	-	U/E	
4	4180	Anticipated Transfers - Prior-Year Balances		E										+	-	U	1
4	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purposes		E										+	-	U	1
4	4190	Transfers - Prior-Year Balances		E										+	-	U	
4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										+	-	U/E	
4	4192	Balance Transfers - Unexpired to Expired		E										+	-	U/E	
4	4193	Balance Transfers - Unobligate Balances - Legislative Change of Purpose		E										+	-	U/E	
4	4199	Transfer of Expired Expenditure Transfers - Receivable		E										+	-	U/E	
4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										+	-	U/E	

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5		Temporarily not available pursuant to Public Law (-)														
5	4382	Temporary Reduction - New Budget Authority		E										+	-	U
5	4383	Temporary Reduction - Prior-Year Balances		E										+	-	U
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E										+	-	U
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E										+	-	U
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E										+	-	U
5	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection		E										+	-	U
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E										+	-	U
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B										-	+	U
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E										+	-	U
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B										-	+	U
5	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation		E										+	-	U
6		Permanently not available:														
6	4034	Anticipated Adjustments to Contract Authority		E										+	-	U
6	4044	Anticipated Adjustments to Borrowing Authority		E										+	-	U
6	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E										+	-	U
6	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances		E										+	-	U
6	4129	Amounts Appropriated From Specific Invested TAFS		E	B									+	-	U
6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										+	-	U/E
6	4132	Substitution of Contract Authority		E										+	-	U
6	4133	Decreases to Indefinite Contract Authority		E										+	-	U
6	4134	Contract Authority Withdrawn		E										+	-	U
6	4135	Contract Authority Liquidated		E	S									+	-	U
6	4135	Contract Authority Liquidated		E	P									+	-	U
6	4136	Contract Authority To Be Liquidated by Trust Funds		E										+	-	U
6	4136	Contract Authority To Be Liquidated by Trust Funds		B										-	+	U
6	4140	Substitution of Borrowing Authority		E	P									+	-	U
6	4140	Substitution of Borrowing Authority		E	S									+	-	U
6	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized		E										+	-	U
6	4144	Borrowing Authority Withdrawn		E										+	-	U
6	4146	Actual Repayments of Debt, Current-Year Authority		E	B/P									+	-	U
6	4147	Actual Repayments of Debt, Prior-Year Balances		E										+	-	U/E
6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										+	-	U
6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										+	-	U/E
6	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		E										+	-	U/E
6	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		B										-	+	U/E
6	4350	Canceled Authority		E										+	-	U/E
6	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										+	-	U/E

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			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit					
6	4355	Cancellation of Appropriation From Unavailable Receipts		E											+	-	U/E	
6	4356	Cancellation of Appropriation From Invested Balances		E											+	-	U/E	
6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											+	-	U/E	
6	4390	Reappropriations - Transfers-Out		E											+	-	U/E	
6	4391	Adjustments to Indefinite No-Year Authority	C	E											+	-	U	
6	4392	Permanent Reduction - New Budget Authority		E	D/P/R										+	-	U	
6	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S										+	-	U/E	
7	Total budgetary resources																	
STATUS OF BUDGETARY RESOURCES																		
8	Obligations incurred:																	
8A	Direct:																	
8A	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				D				-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				D				+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			D				-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			D				+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		E					D				-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		E					D				+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				D				-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				D				+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			D				-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			D				+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		E					D				-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		E					D				+	-	U/E	3
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				D				-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			D				-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		E					D				-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				D				-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			D				-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		E					D				-	+	U/E	
8A	4901	Delivered Orders - Obligations, Unpaid		E		A	###				D				-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		A	###				D				+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			D				-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			D				+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		E					D				-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		E					D				+	-	U/E	3
8A	4902	Delivered Orders - Obligations, Paid		E		A	###				D				-	+	U/E	
8A	4902	Delivered Orders - Obligations, Paid		E		B	###	###			D				-	+	U/E	

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit				
8A	4902	Delivered Orders - Obligations, Paid		E		E					D			-	+	U/E	
8A	4908	Authority Outlayed Not Yet Disbursed		E		A	###				D			-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		A	###				D			+	-	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		E		E					D			-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		E					D			+	-	U	3
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				D			-	+	U/E	
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			D			-	+	U/E	
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		E					D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			D			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		E					D			-	+	U/E	
8B	Reimbursable:																
	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				R			+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			R			+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		E					R			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		E					R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			R			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		E					R			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		E					R			+	-	U/E	3
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		E					R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			R			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		E					R			-	+	U/E	
8B	4901	Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		A	###				R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			R			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		E					R			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		E					R			+	-	U/E	3
8B	4902	Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		E					R			-	+	U/E	

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.		
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit				
8B	4908	Authority Outlayed Not Yet Disbursed		E		E					R			-	+	U	3
8B	4908	Authority Outlayed Not Yet Disbursed		B		E					R			+	-	U	3
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			R			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		E					R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			R			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		E					R			-	+	U/E	
8C	Subtotal (+8A+8B)																
9	Unobligated balance:																
9A	Apportioned:																
9A	4510	Apportionments		E							A			-	+	U	
9A	4510	Apportionments		E							S			-	+	U	
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S			-	+	U	1
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A			-	+	U	1
9A	4610	Allotments - Realized Resources		E										-	+	U	
9A	4700	Commitments - Programs Subject to Apportionment		E										-	+	U	
9B	Exempt from apportionment:																
9B	4620	Unobligated Funds Exempt From Apportionment		E										-	+	U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E										-	+	U	1
9B	4720	Commitments - Programs Exempt From Apportionment		E										-	+	U	
9C	Subtotal (+9A + 9B)																
10	Unobligated balance not available:																
10	4060	Anticipated Collections From Non-Federal Sources	C	E										-	+	U	1
10	4070	Anticipated Collections From Federal Sources	C	E										-	+	U	1
10	4210	Anticipated Reimbursements and Other Income	C	E										-	+	U	1
10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E										-	+	U	1
10	4420	Unapportioned Authority - Pending Rescission		E										-	+	U	
10	4430	Unapportioned Authority - OMB Deferral		E										-	+	U	
10	4450	Unapportioned Authority		E										-	+	U	
10	4630	Funds Not Available for Commitment/Obligation		E										-	+	U	
10	4650	Allotments - Expired Authority		E										-	+	E	
11	Total status of budgetary resources																

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
CHANGE IN OBLIGATED BALANCES																
12		Obligated balance, net; start of year:														
12A		Unpaid obligations, start of year:														
12A	4801	Undelivered Orders - Obligations, Unpaid		B									-	+	U/E	
12A	4901	Delivered Orders - Obligations, Unpaid		B									-	+	U/E	
12B		Uncollected customer payments from Federal sources, start of year:														
12B	4221	Unfilled Customer Orders Without Advance		B								F/E	-	+	U/E	
12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									-	+	U/E	
12B	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	-	+	U/E	
12B	4283	Interest Receivable From Treasury		B									-	+	U/E	
12B	4285	Receivable From the Liquidating Fund		B									-	+	U/E	
12B	4286	Receivable From the Financing Fund		B									-	+	U/E	
12B	4287	Other Federal Receivables		B									-	+	U/E	
12C		Total, unpaid obligated balance, brought forward, net (+12A-12B)														
13		Obligations incurred (+)														
13	4801	Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	3
13	4801	Undelivered Orders - Obligations, Unpaid		B									+	-	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E	3
13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	
13	4901	Delivered Orders - Obligations, Unpaid		E									-	+	U/E	3
13	4901	Delivered Orders - Obligations, Unpaid		B									+	-	U/E	3
13	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
13	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	3
13	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U	3
13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
14		Gross outlays (-)														
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	3
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									-	+	U/E	3
14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	
14	4902	Delivered Orders - Obligations, Paid		E									+	-	U/E	
14	4908	Authority Outlaid Not Yet Disbursed		E									+	-	U	3
14	4908	Authority Outlaid Not Yet Disbursed		B									-	+	U	3
14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									+	-	U/E	
15		Obligated balance transfers, net:														
15A		A. Actual transfers, unpaid obligations (+ or -)														
15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15B		B. Actual transfers, uncollected customer payments from Federal sources (+ or -)														
15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	-	+	U/E	
15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	-	+	U/E	
15B	4234	Other Federal Receivables - Transferred		E									-	+	U/E	
15C		Total unpaid obligated balance transferred, net (+15A+15B)														
16		Recoveries of prior-year unpaid obligations, actual (-)														
16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
17		Change in uncollected customer payments from Federal sources														
17	4221	Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	3
17	4221	Unfilled Customer Orders Without Advance		B								F/E	+	-	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									+	-	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	+	-	U/E	3
17	4283	Interest Receivable From Treasury		E									-	+	U/E	3
17	4283	Interest Receivable From Treasury		B									+	-	U/E	3
17	4285	Receivable From the Liquidating Fund		E									-	+	U/E	3
17	4285	Receivable From the Liquidating Fund		B									+	-	U/E	3
17	4286	Receivable From the Financing Fund		E									-	+	U/E	3
17	4286	Receivable From the Financing Fund		B									+	-	U/E	3

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
17	4287	Other Federal Receivables		E									-	+	U/E	3
17	4287	Other Federal Receivables		B									+	-	U/E	3
18	Obligated balance, net, end of period:															
18A	Unpaid obligations (+)															
18A	4801	Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4901	Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18B	Uncollected customer payments from Federal sources (-)															
18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
18B	4221	Unfilled Customer Orders Without Advance		E							F/E		-	+	U/E	
18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	
18B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E		-	+	U/E	
18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E		-	+	U/E	
18B	4234	Other Federal Receivables - Transferred		E									-	+	U/E	
18B	4251	Reimbursements and Other Income Earned - Receivable		E							F/E		-	+	U/E	
18B	4283	Interest Receivable From Treasury		E									-	+	U/E	
18B	4285	Receivable From the Liquidating Fund		E									-	+	U/E	
18B	4286	Receivable From the Financing Fund		E									-	+	U/E	
18B	4287	Other Federal Receivables		E									-	+	U/E	
18C	Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.															

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

SBR Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II											TAFS Status	Addl. Info.	
			Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit			
NET OUTLAYS																
19	Net Outlays:															
19A	Gross outlays (+)															
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	3
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E	3
19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	
19A	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
19A	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	3
19A	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U	3
19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	
19B	Offsetting collections (-)															
19B	4212	Liquidation of Deficiency - Offsetting Collections		E									-	+	U/E	
19B	4222	Unfilled Customer Orders With Advance		E									-	+	U/E	3
19B	4222	Unfilled Customer Orders With Advance		B									+	-	U/E	3
19B	4252	Reimbursements and Other Income Earned - Collected		E									-	+	U/E	
19B	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E									-	+	U/E	
19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									-	+	U/E	
19B	4260	Actual Collections of "governmental-type" Fees		E									-	+	U/E	
19B	4261	Actual Collections of Business-Type Fees		E									-	+	U/E	
19B	4262	Actual Collections of Loan Principal		E									-	+	U/E	
19B	4263	Actual Collections of Loan Interest		E									-	+	U/E	
19B	4264	Actual Collections of Rent		E									-	+	U/E	
19B	4265	Actual Collections From Sale of Foreclosed Property		E									-	+	U/E	
19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									-	+	U/E	
19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									-	+	U/E	
19B	4271	Actual Program Fund Subsidy Collected		E									-	+	U/E	
19B	4273	Interest Collected From Treasury		E									-	+	U	
19B	4275	Actual Collections From Liquidating Fund		E									-	+	U/E	
19B	4276	Actual Collections From Financing Fund		E									-	+	U/E	
19B	4277	Other Actual Collections - Federal		E									-	+	U/E	
19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									-	+	U	
19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
19C	Less: Distributed offsetting receipts /															4
	Not supported by USSGL															
19D	Net outlays															

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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/ Anticipated amounts should be zero for the yearend preclosing trial balance.
- 2/ 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.
- 3/ 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.
- 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 is for accounts with Fund type "1" only.