

## U.S. Government Standard General Ledger

### SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2006. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

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.

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

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➤ Budget Program and Financing (P&F) Schedule Prior Year Actual Column.....	V - 29
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• Balance Sheet.....	V - 49
• Statement of Net Cost .....	V - 67
• Statement of Changes in Net Position.....	V - 71
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 19)	
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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
<b>BUDGETARY RESOURCES</b>																	
1	1		<b>Unobligated balance:</b>														6
1A	1		<b>Brought forward, October 1 (+ or -)</b>														11
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B										+	-	U
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B										+	-	U/E
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B										+	-	U/E
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		B										+	-	U/E
1A	1	4137	Transfers of Contract Authority		B										+	-	U/E
1A	1	4139	Contract Authority Carried Forward		B										+	-	U/E
1A	1	4149	Borrowing Authority Carried Forward		B										+	-	U/E
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										+	-	U/E
1A	1	4171	Non-Allocation Transfers of Invested Balances - Receivable		B										+	-	U/E
1A	1	4172	Non-Allocation Transfers of Invested Balances - Payable		B										+	-	U/E
1A	1	4201	Total Actual Resources - Collected		B										+	-	U/E
1A	1	4221	Unfilled Customer Orders Without Advance		B								F/E		+	-	U/E
1A	1	4222	Unfilled Customer Orders With Advance		B										+	-	U/E
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										+	-	U/E
1A	1	4251	Reimbursements and Other Income Earned - Receivable		B								F/E		+	-	U/E
1A	1	4281	Actual Program Fund Subsidy Receivable		B										+	-	U/E
1A	1	4283	Interest Receivable From Treasury		B										+	-	U/E
1A	1	4285	Receivable From the Liquidating Fund		B										+	-	U/E
1A	1	4286	Receivable From the Financing Fund		B										+	-	U/E
1A	1	4287	Other Federal Receivables		B										+	-	U/E
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		B										+	-	U/E
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		B										+	-	U/E
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B										+	-	U/E
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation		B										+	-	U/E
1A	1	4801	Undelivered Orders - Obligations, Unpaid		B										+	-	U/E
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										+	-	U/E
1A	1	4901	Delivered Orders - Obligations, Unpaid		B										+	-	U/E
1A	1	4908	Authority Outlayed Not Yet Disbursed		B										+	-	U
2	2		<b>Recoveries of prior year unpaid obligations:</b>														12
2A	N/A	<b>Actual</b>															
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										+	-	U/E
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										+	-	U/E

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit					
2B	N/A		Anticipated																	
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E												+	-	U	5
3	3		Budget authority:																	
3A	3A		Appropriation:																	13
3A1	N/A		Actual																	
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###										+	-	U	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###										+	-	U	
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###										+	-	U	
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###										+	-	U	
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###										+	-	U	
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###										+	-	U	
3A1	3A	4119	Other Appropriations Realized		E		###-###										+	-	U	
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###										+	-	U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###										-	+	U	4
3A1	3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###										+	-	U	
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###										+	-	U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###										+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###										+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B		###-###										-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###										+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B		###-###										-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###										+	-	U/E	
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###										+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###										+	-	U/E	
3A1	3A	4150	Reappropriations		E		###-###										+	-	U	
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###										+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P,D	###-###										+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P,D	###-###										-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###										+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###										+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###										-	+	U	4

SUPPLEMENT

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
<b>3A2</b>	<b>N/A</b>	<b>Anticipated</b>																		
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###										+	-	U	5
<b>3B</b>	<b>3B</b>	<b>Borrowing authority</b>																		
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###										+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###										+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###										+	-	U	
<b>3C</b>	<b>3C</b>	<b>Contract authority</b>																		
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###										+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###										+	-	U	
<b>3D</b>	<b>3D</b>	<b>Spending authority from offsetting collections (gross):</b>																		
<b>3D1</b>	<b>3D1</b>	<b>Earned</b>																		
<b>3D1a</b>	<b>3D1a</b>	<b>Collected</b>																		
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E												+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E												+	-	U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E												+	-	U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E												+	-	U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		E												+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E												+	-	U/E	
3D1a	3D1a	4264	Actual Collections of Rent		E												+	-	U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E												+	-	U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E												+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E												+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E												+	-	U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		E												+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E												+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E												+	-	U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		E												+	-	U/E	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E												+	-	U/E	
<b>3D1b</b>	<b>3D1b</b>	<b>Change in receivables from Federal sources</b>																		
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E				+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E				-	+	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		E												+	-	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		B												-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E												+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		B												-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E												+	-	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B												-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E												+	-	U/E	4

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
3D1b	3D1b	4286	Receivable From the Financing Fund		B											-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E											+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		B											-	+	U/E	4
<b>3D2</b>	<b>3D2</b>		<b>Change in unfilled customer orders (+ or -):</b>																
<b>3D2a</b>	<b>3D2a</b>		<b>Advance received</b>																
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E											+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B											-	+	U/E	4
<b>3D2b</b>	<b>3D2b</b>		<b>Without advance from Federal sources</b>																
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E			+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E			-	+	U/E	4
<b>3D3</b>	<b>3D3</b>		<b>Anticipated for rest of year, without advance</b>																
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E											+	-	U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E											+	-	U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E											+	-	U	5
<b>3D4</b>	<b>3D4</b>		<b>Previously unavailable</b>																
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###									+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###									+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###									+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S	###-###									-	+	U	4
<b>3D5</b>	<b>3D5</b>		<b>Expenditure transfers from trust funds:</b>																14
<b>3D5a</b>	<b>N/A</b>		<b>Collected</b>																
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											+	-	U/E	
<b>3D5b</b>	<b>N/A</b>		<b>Change in receivables from trust funds</b>																
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											-	+	U/E	4
<b>3D5c</b>	<b>N/A</b>		<b>Anticipated</b>																
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E											+	-	U	5
N/A	3E		Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																22

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
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4	4		<b>Nonexpenditure transfers, net:</b>														
4A	N/A		<b>Actual transfers, budget authority (+ or -)</b>														
4A	4	4137	Transfers of Contract Authority		E		###-###										U/E 4
4A	4	4137	Transfers of Contract Authority		B		###-###										U/E 4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###										U/E 4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###										U/E 4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###										U/E
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###										U
4A	4	4170	Transfers - Current-Year Authority		E		###-###										U
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		###-###										U/E 4
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		###-###										U/E 4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		E		###-###										U/E 4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		B		###-###										U/E 4
4A	4	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		###-###										U/E
4A	4	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###										U
4B	N/A		<b>Anticipated transfers, budget authority (+ or -)</b>														
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###										U 5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###										U 5
4C	N/A		<b>Actual transfers, unobligated balances (+ or -)</b>														
4C	4	4176	Allocation Transfers of Prior-Year Balances		E												U/E
4C	4	4190	Transfers - Prior-Year Balances		E												U
4C	4	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E												U/E
4C	4	4192	Balance Transfers - Unexpired to Expired		E												U/E
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E												U/E
4C	4	4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources		E												U/E
4D	N/A		<b>Anticipated transfers, unobligated balances (+ or -)</b>														
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E												U 5
5	5		<b>Temporarily not available pursuant to Public Law (-)</b>														
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###										U
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###										U
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###										U
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###										U
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		###-###										U 5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###										U 4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###										U 4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###										U 4

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###									-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###									+	-	U	
6	6	Permanently not available (-):																	16
6A	N/A	Cancellations of expired and no-year accounts (-)																	
6A	6	4350	Canceled Authority		E											+	-	U/E	
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E											+	-	U/E	
6A	6	4356	Cancellation of Appropriation From Invested Balances		E											+	-	U/E	
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											+	-	U/E	
6B	N/A	Enacted reductions (-)																	
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###									+	-	U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###									+	-	U/E	
6C	N/A	Capital transfers and redemption of debt (-)																	
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E											+	-	U/E	
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E											+	-	U/E	
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year		E											+	-	U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E											+	-	U/E	
6D	N/A	Other authority withdrawn (-)																	
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E											+	-	U/E	
6D	6	4132	Substitution of Contract Authority		E											+	-	U	
6D	6	4133	Decreases to Indefinite Contract Authority		E											+	-	U/E	
6D	6	4134	Contract Authority Withdrawn		E											+	-	U/E	
6D	6	4135	Contract Authority Liquidated		E	S										+	-	U/E	
6D	6	4140	Substitution of Borrowing Authority		E											+	-	U/E	
6D	6	4143	Decreases to Indefinite Borrowing Authority		E											+	-	U/E	
6D	6	4144	Borrowing Authority Withdrawn		E											+	-	U/E	
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E											+	-	U	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
6E	N/A		Pursuant to Public Law __ (-)																
6E	6	4135	Contract Authority Liquidated		E	P	###-###										+	-	U/E
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###										+	-	U/E
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###										-	+	U/E
6F	N/A		Anticipated for rest of year (-)																
6F	6	4034	Anticipated Adjustments to Contract Authority		E												+	-	U
6F	6	4044	Anticipated Reductions to Borrowing Authority		E												+	-	U
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E												+	-	U
7	7		Total budgetary resources																
<b>STATUS OF BUDGETARY RESOURCES</b>																			
8	8		Obligations incurred:																
8A	8A		Direct:																17
8A1	N/A		Category A (sometimes includes program categories)																
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		E			A	###				D				-	+	U/E
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###				D				+	-	U/E
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###				D				-	+	U/E
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###				D				+	-	U/E
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###				D				-	+	U/E
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###				D				-	+	U/E
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###				D				-	+	U/E
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###				D				+	-	U/E
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###				D				-	+	U/E
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###				D				-	+	U
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###				D				+	-	U
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###				D				-	+	U/E
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###				D				-	+	U/E
8A2	N/A		Category B (program 1), (program 2)program category 1), (program 3)program category 2)																
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###			D				-	+	U/E
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###			D				+	-	U/E
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###			D				-	+	U/E
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###			D				+	-	U/E
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###			D				-	+	U/E
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###			D				-	+	U/E

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	D			-	+	U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	D			+	-	U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###	D			-	+	U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	D			-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	D			-	+	U/E	
<b>8A3</b>	<b>N/A</b>	<b>Exempt from apportionment</b>															
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C			D			-	+	U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C			D			+	-	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			-	+	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			D			+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			D			-	+	U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C			D			-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C			D			+	-	U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C			D			-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C			D			-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C			D			+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			D			-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			D			-	+	U/E	
<b>8B</b>	<b>8B</b>	<b>Reimbursable:</b>															
<b>8B1</b>	<b>N/A</b>	<b>Category A (sometimes includes program categories)</b>															
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###		R			-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		R			+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		R			+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		R			-	+	U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###		R			-	+	U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###		R			+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###		R			-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		R			-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		R			-	+	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit	
<b>8B2</b>	<b>N/A</b>		<b>Category B (program 1), (program 2)program category 1), (program 3)program category 2)</b>															
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	R				-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	R				+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R				-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	R				+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	R				-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R				-	+	U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	R				-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	R				+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###	R				-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	R				-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	R				-	+	U/E	
<b>8B3</b>	<b>N/A</b>		<b>Exempt from apportionment</b>															
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C			R				-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C			R				+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R				-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			R				+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			R				-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R				-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C			R				-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C			R				+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C			R				-	+	U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C			R				-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C			R				+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			R				-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			R				-	+	U/E	
<b>N/A</b>	<b>8C</b>		<b>Subtotal (+8A+8B)</b>															22
<b>9</b>	<b>9</b>		<b>Unobligated balance:</b>															
<b>9A</b>	<b>9A</b>		<b>Apportioned:</b>															19
<b>9A1</b>	<b>N/A</b>		<b>Balance, currently available</b>															
9A1	9A	4510	Apportionments		E								A		-	+	U	
9A1	9A	4610	Allotments - Realized Resources		E										-	+	U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E										-	+	U	

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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit	
9A2	N/A		Apportioned for subsequent periods															
9A2	9A	4510	Apportionments		E							S		-	+	U		
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S		-	+	U	5	
9A3	9A		Anticipated (+ or -)															
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A		-	+	U	5	
9B	9B		Exempt from apportionment:														20	
9B1	N/A		Balance, currently available															
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		E									-	+	U		
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E									-	+	U		
9B2	N/A		Anticipated (+ or -)															
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E									-	+	U	5	
N/A	9C		Subtotal (+9A+9B)														21	
10	10		Unobligated balance not available:														21	
10A	N/A		Deferred															
10A	10	4430	Unapportioned Authority - OMB Deferral		E									-	+	U		
10B	N/A		Withheld pending rescission															
10B	10	4420	Unapportioned Authority - Pending Rescission		E									-	+	U		
10C	N/A		Other															
10C	10	4060	Anticipated Collections From Non-Federal Sources	C	E									-	+	U	5	
10C	10	4070	Anticipated Collections From Federal Sources	C	E									-	+	U	5	
10C	10	4210	Anticipated Reimbursements and Other Income	C	E									-	+	U	5	
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E									-	+	U	5	
10C	10	4450	Unapportioned Authority		E									-	+	U		
10C	10	4630	Funds Not Available for Commitment/Obligation		E									-	+	U		
10C	10	4650	Allotments - Expired Authority		E									-	+	E		
11	11		Total status of budgetary resources															

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
<b>CHANGE IN OBLIGATED BALANCES</b>																	
12	12		Obligated balance, net:														
12A	12A		Unpaid obligations, brought forward, October 1 (+)														
12A	12A	4801	Undelivered Orders - Obligations, Unpaid		B									-	+	U/E	
12A	12A	4901	Delivered Orders - Obligations, Unpaid		B									-	+	U/E	
12B	12B		Uncollected customer payments from Federal sources, brought forward, October 1 (-)														
12B	12B	4221	Unfilled Customer Orders Without Advance		B								F/E	-	+	U/E	
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									-	+	U/E	
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	-	+	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		B									-	+	U/E	
12B	12B	4283	Interest Receivable From Treasury		B									-	+	U/E	
12B	12B	4285	Receivable From the Liquidating Fund		B									-	+	U/E	
12B	12B	4286	Receivable From the Financing Fund		B									-	+	U/E	
12B	12B	4287	Other Federal Receivables		B									-	+	U/E	
N/A	12C		Total, unpaid obligated balance, brought forward, net (+12A-12B)														22
13	13		Obligations incurred (+)														
13	13	4801	Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B									+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E									-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		B									+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E									-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B									+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	
14	14		Gross outlays (-)														
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
14	14	4902	Delivered Orders - Obligations, Paid		E												+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		E												+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		B												-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E												+	-	U/E	
15	15	<b>Obligated balance transfers, net:</b>																		
15A	15A	<b>A. Actual transfers, unpaid obligations (+ or -)</b>																		
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E												-	+	U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E												-	+	U/E	
15B	15B	<b>B. Actual transfers, uncollected customer payments from Federal sources (+ or -)</b>																		
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E												-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E				-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E												-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E				-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E												-	+	U/E	
N/A	15C	<b>Total unpaid obligated balance transferred, net (+15A+15B)</b>																		
16	16	<b>Recoveries of prior-year unpaid obligations, actual (-)</b>																		
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E												-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E												-	+	U/E	
17	17	<b>Change in uncollected customer payments from Federal sources</b>																		
17	17	4221	Unfilled Customer Orders Without Advance		E									F/E			-	+	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		B									F/E			+	-	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E												-	+	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B												+	-	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		E									F/E			-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		B												+	-	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		E												-	+	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		B												+	-	U/E	4
17	17	4283	Interest Receivable From Treasury		E												-	+	U/E	4
17	17	4283	Interest Receivable From Treasury		B												+	-	U/E	4
17	17	4285	Receivable From the Liquidating Fund		E												-	+	U/E	4
17	17	4285	Receivable From the Liquidating Fund		B												+	-	U/E	4
17	17	4286	Receivable From the Financing Fund		E												-	+	U/E	4
17	17	4286	Receivable From the Financing Fund		B												+	-	U/E	4

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
17	17	4287	Other Federal Receivables		E											-	+	U/E	4
17	17	4287	Other Federal Receivables		B											+	-	U/E	4
<b>18</b>	<b>18</b>		<b>Obligated balance, net, end of period:</b>																
<b>18A</b>	<b>18A</b>		<b>Unpaid obligations (+)</b>																
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											-	+	U/E	
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											-	+	U/E	
<b>18B</b>	<b>18B</b>		<b>Uncollected customer payments from Federal sources (-)</b>																
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E			-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E			+	-	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											+	-	U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E			+	-	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		E											+	-	U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E			-	+	U/E	
18B	18B	4281	Actual Program Fund Subsidy Receivable		E											-	+	U/E	
18B	18B	4283	Interest Receivable From Treasury		E											-	+	U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E											-	+	U/E	
18B	18B	4286	Receivable From the Financing Fund		E											-	+	U/E	
18B	18B	4287	Other Federal Receivables		E											-	+	U/E	
<b>N/A</b>	<b>18C</b>		<b>Total, unpaid obligated balance, net, end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.</b>																22
<b>NET OUTLAYS</b>																			
<b>19</b>	<b>19</b>		<b>Net Outlays:</b>																
<b>19A</b>	<b>19A</b>		<b>Gross outlays (+)</b>																
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											-	+	U/E	4
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											+	-	U/E	4

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E												-	+	U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid		E												-	+	U/E	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E												-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		B												+	-	U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E												-	+	U/E	
<b>19B</b>	<b>19B</b>		<b>Offsetting collections (-)</b>																	
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E												-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E												-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		B												+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E												-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E												-	+	U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E												-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E												-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal		E												-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest		E												-	+	U/E	
19B	19B	4264	Actual Collections of Rent		E												-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E												-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E												-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E												-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		E												-	+	U/E	
19B	19B	4273	Interest Collected From Treasury		E												-	+	U/E	
19B	19B	4275	Actual Collections From Liquidating Fund		E												-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund		E												-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal		E												-	+	U/E	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E												-	+	U/E	
<b>N/A</b>	<b>19C</b>		<b>Less: Distributed offsetting receipts</b>																	22
N/A	19C	1010	Fund Balance With Treasury		E												-	+		8,9
N/A	19C	1010	Fund Balance With Treasury		B												+	-		8,9
N/A	19C	5100	Revenue From Goods Sold		E												+	-		9
N/A	19C	5109	Contra Revenue for Goods Sold		E												+	-		9
N/A	19C	5200	Revenue From Services Provided		E												+	-		9
N/A	19C	5209	Contra Revenue for Services Provided		E												+	-		9
N/A	19C	5310	Interest Revenue - Other		E												+	-		9
N/A	19C	5311	Interest Revenue - Investments		E												+	-		9

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit	
N/A	19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds		E													9
N/A	19C	5317	Contra Revenue for Interest Revenue - Loans Receivable		E													9
N/A	19C	5318	Contra Revenue for Interest Revenue - Investments		E													9
N/A	19C	5319	Contra Revenue for Interest Revenue - Other		E													9
N/A	19C	5320	Penalties, Fines, and Administrative Fees Revenue		E													9
N/A	19C	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		E													9
N/A	19C	5400	Benefit Program Revenue		E													9
N/A	19C	5409	Contra Revenue for Benefit Program Revenue		E													9
N/A	19C	5500	Insurance and Guarantee Premium Revenue		E													9
N/A	19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		E													9
N/A	19C	5600	Donated Revenue - Financial Resources		E													9
N/A	19C	5609	Contra Revenue for Donations - Financial Resources		E													9
N/A	19C	5750	Expenditure Financing Sources - Transfers-In		E													9
N/A	19C	5800	Tax Revenue Collected		E													9
N/A	19C	5801	Tax Revenue Accrual Adjustment		E													9
N/A	19C	5809	Contra Revenue for Taxes		E													9
N/A	19C	5890	Tax Revenue Refunds		E													9
N/A	19C	5900	Other Revenue		E													9
N/A	19C	5909	Contra Revenue for Other Revenue		E													9
N/A	19D	Net outlays (+19A-19B-19C)																22

**Footnotes and Additional Information**

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget, dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular A-136, Financial Reporting Requirements. Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

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

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

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

9/ The SBR is an agency-wide report. 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 agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ The Apport. Cat. B attribute is available for early implementation for FY 2006 reporting. In FY 2007, reporting on this attribute will be required.

11/ SF 133 line number 1A is presented as line 1 of the SBR.

12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

**Footnotes and Additional Information**

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B and 10C are rolled up to line 10 of the SBR.

22/ Lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF133 and are only on the SBR.

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 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	Addl. Info.
<b>For All Unexpended Balances:</b>								
1			Treasury Appropriation Fund Symbol					
2			Preclosing Unexpended Balance - Treasury Supplied					
3		N/A						
4			<b>Unobligated and Obligated Balance Withdrawn/Canceled</b>					
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5			<b>Postclosing Unexpended Balance</b>					
5		1010	Fund Balance With Treasury	E				
6			<b>Other Authorizations</b>					
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>								
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
<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>								
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>								
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>								
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
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
<b>For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b>								
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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases and Rescissions</b>								
3	951	4140	Substitution of Borrowing Authority	E				2	
3	962	4140	Substitution of Borrowing Authority	E				2	
3	951	4141	Current-Year Borrowing Authority Realized	E				2	
3	962	4141	Current-Year Borrowing Authority Realized	E				2	
3	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
3	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
3	951	4392	Permanent Reduction - New Budget Authority	E				2	
3	962	4392	Permanent Reduction - New Budget Authority	E				2	
3	951	4393	Permanent Reduction - Prior-Year Balances	E				2	
3	962	4393	Permanent Reduction - Prior-Year Balances	E				2	
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E				2	
4	962	4145	Borrowing Authority Converted to Cash	E				2	
<b>5</b>	N/A								
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E				2	
6	962	4140	Substitution of Borrowing Authority	E				2	
6	951	4141	Current-Year Borrowing Authority Realized	E				2	
6	962	4141	Current-Year Borrowing Authority Realized	E				2	
6	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	951	4145	Borrowing Authority Converted to Cash	E				2	
6	962	4145	Borrowing Authority Converted to Cash	E				2	
6	951	4149	Borrowing Authority Carried Forward	B				2	
6	962	4149	Borrowing Authority Carried Forward	B				2	
6	951	4392	Permanent Reduction - New Budget Authority	E				2	
6	962	4392	Permanent Reduction - New Budget Authority	E				2	
6	951	4393	Permanent Reduction - Prior-Year Balances	E				2	
6	962	4393	Permanent Reduction - Prior-Year Balances	E				2	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2006 Reporting

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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				2	
<b>4</b>	<b>Appropriations To Liquidate</b>								
4	941	4135	Contract Authority Liquidated	E				2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2	
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
5	941	4133	Decreases to Indefinite Contract Authority	E				2	
5	941	4134	Contract Authority Withdrawn	E				2	
5	941	4135	Contract Authority Liquidated	E				2	
5	941	4392	Permanent Reduction - New Budget Authority	E				2	
5	941	4393	Permanent Reduction - Prior-Year Balances	E				2	
	<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>								
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
6	941	4131	Current-Year Contract Authority Realized	E				2	
6	941	4133	Decreases to Indefinite Contract Authority	E				2	
6	941	4134	Contract Authority Withdrawn	E				2	
6	941	4135	Contract Authority Liquidated	E				2	
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2	
6	941	4139	Contract Authority Carried Forward	B				2	
6	941	4392	Permanent Reduction - New Budget Authority	E				2	
6	941	4393	Permanent Reduction - Prior-Year Balances	E				2	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2006 Reporting

FMS 2108			USSGL Account	USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>							
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>							
<b>3</b>	<b>New Contract Authority</b>							
3	941	4131	Current-Year Contract Authority Realized	E				2
<b>4</b>	<b>Appropriations To Liquidate</b>							
4	941	4135	Contract Authority Liquidated	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>							
5	941	4132	Substitution of Contract Authority	E				2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E				2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>								
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>							
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				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 2006 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>For all Treasury Appropriation Fund Symbols:</b>									
<b>7</b>	<b>Reimbursements Earned and Refunds</b>								
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		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E					
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E					
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E					
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E					
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E					
7		4234	Other Federal Receivables - Transferred	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F		
7		4281	Actual Program Fund Subsidy Receivable	E					
7		4283	Interest Receivable From Treasury	E					
7		4285	Receivable From the Liquidating Fund	E					
7		4286	Receivable From the Financing Fund	E					
7		4287	Other Federal Receivables	E					
<b>8</b>	<b>Unfilled Customer Orders</b>								
8		4221	Unfilled Customer Orders Without Advance	E			E/F		
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F		
<b>9</b>	<b>Undelivered Orders and Contracts</b>								
9		4801	Undelivered Orders - Obligations, Unpaid	E					
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E					
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E					
<b>10</b>	<b>Accounts Payable and Other Liabilities</b>								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E					
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E					
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E					
10		4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	E				6	
10		4901	Delivered Orders - Obligations, Unpaid	E					
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E					
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E					
<b>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:</b>									

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2006 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
11			<b>Unobligated Balance</b>						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E					
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E					
11		<b>4357</b>	<b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>	<b>E</b>					
11		4382	Temporary Reduction - New Budget Authority	E					
11		4383	Temporary Reduction - Prior-Year Balances	E					
11		4394	Receipts Unavailable for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E					
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
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 Fiscal 2006 Reporting

ADDITIONAL INFORMATION:

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

FOOTNOTES:

- 1/ Use USSGL account attribute domains as provided in Section IV, page 4.
- 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
962	Authority To Borrow From the Public
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 National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval 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).

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>																					
0001 through 0999 Not supported by USSGL.																					
<b>1000</b>	<b>Total new obligations (+)</b>																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid		E													U			
1000	-	4801	Undelivered Orders - Obligations, Unpaid		B													U			
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E													U			
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B													U			
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E													U			
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E													U			
1000	+	4901	Delivered Orders - Obligations, Unpaid		E													U			
1000	-	4901	Delivered Orders - Obligations, Unpaid		B													U			
1000	+	4902	Delivered Orders - Obligations, Paid		E													U			
1000	+	4908	Authority Outlayed Not Yet Disbursed		E													U			
1000	-	4908	Authority Outlayed Not Yet Disbursed		B													U			
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E													U			
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E													U			
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>																					
<b>2140</b>	<b>Unobligated balance carried forward, start of year</b>																				
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities		B													U			
2140	+	4126	Amounts Appropriated From Specific Invested TAFS-Receiveable		B													U			
2140	-	4127	Amounts Appropriated From Specific Invested TAFS-Payable		B													U			
2140	-	4136	Contract Authority to be Liquidated by Trust Funds		B													U			
2140	+	4137	Transfers of Contract Authority		B													U			
2140	+	4139	Contract Authority Carried Forward		B													U			
2140	+	4149	Borrowing Authority Carried Forward		B													U			
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B													U			
2140	+	4171	Non-Allocation Transfers of Invested Balances - Receivable		B													U			
2140	-	4172	Non-Allocation Transfers of Invested Balances - Payable		B													U			
2140	+	4201	Total Actual Resources - Collected		B													U			
2140	+	4221	Unfilled Customer Orders Without Advance		B				F/E									U			
2140	+	4222	Unfilled Customer Orders With Advance		B													U			
2140	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B													U			
2140	+	4251	Reimbursements and Other Income Earned - Receivable		B				F/E									U			
2140	+	4281	Actual Program Fund Subsidy Receivable		B													U			
2140	+	4283	Interest Receivable From Treasury		B													U			
2140	+	4285	Receivable From the Liquidating Fund		B													U			
2140	+	4286	Receivable From the Financing Fund		B													U			
2140	+	4287	Other Federal Receivables		B													U			
2140	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		B													U			
2140	-	4394	Receipts Unavailable for Obligation Upon Collection		B													U			
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B													U			
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation		B													U			
2140	-	4801	Undelivered Orders - Obligations, Unpaid		B													U			
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B													U			
2140	-	4901	Delivered Orders - Obligations, Unpaid		B													U			
2140	-	4908	Authority Outlayed Not Yet Disbursed		B													U			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes											FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>2200</b>			<b>New budget authority (gross)</b>																			
2200			This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																			
<b>2210</b>			<b>Resources available from recoveries of prior year obligations</b>																			
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			E																U
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			E																U
<b>2221</b>			<b>Unobligated balance transferred to other accounts (-) [xx-xxxx]</b>																			
2221	-	4176	Allocation Transfers of Prior-Year Balances	C		E								##	####							U
2221	-	4190	Transfers - Prior-Year Balances	C		E								##	####							U
<b>2222</b>			<b>Unobligated balance transferred from other accounts (+) [xx-xxxx]</b>																			
2222	+	4176	Allocation Transfers of Prior-Year Balances	D		E								##	####							U
2222	+	4190	Transfers - Prior-Year Balances	D		E								##	####							U
<b>2230</b>			<b>Expired unobligated balance transfer to unexpired account (+)</b>																			
2230	+	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations			E																U
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable			E																U
<b>2235</b>			<b>Unexpired unobligated balance transfer to expired account (-)</b>																			
2235	-	4192	Balance Transfers - Unexpired TAFS to Expired TAFS			E																U
<b>2240</b>			<b>Capital transfer to general fund (-)</b>																			
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances			E																U
<b>2260</b>			<b>Portion applied to repay debt (-)</b>																			
2260	-	4147	Actual Repayments of Debt, Prior-Year Balances			E																U
<b>2270</b>			<b>Balance of authority to borrow withdrawn (-)</b>																			
2270	-	4144	Borrowing Authority Withdrawn			E																U
<b>2275</b>			<b>Balance of contract authority withdrawn (-)</b>																			
2275	-	4134	Contract Authority Withdrawn			E																U
<b>2333</b>			<b>Adjustment for change in allocation</b>																			
2333	+	4320	Adjustment for Change in Prior-Year Allocation of Budgetary Resources			E																U
<b>2380</b>			<b>Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)</b>																			
2380	-	4383	Temporary Reduction - Prior-Year Balances			E					D											DEF U
2380	-	4393	Permanent Reduction - Prior-Year Balances			E					D											DEF U
<b>2385</b>			<b>Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)</b>																			
2385	-	4383	Temporary Reduction - Prior-Year Balances			E					M											DEF U
2385	-	4393	Permanent Reduction - Prior-Year Balances			E					M											DEF U
<b>2390</b>			<b>Total budgetary resources available for obligation</b>																			
2390			This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.																			
<b>2395</b>			<b>Total new obligations (-)</b>																			
2395			This line is calculated. Same as P&F line 1000, with opposite sign.																			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
2397			<b>Deficiency</b>																			
2397			<i>This line is not required to be supported by the USSGL.</i>																			
2398			<b>Unobligated balance expiring or withdrawn (-)</b>																			
2398	-	4350	Canceled Authority			E											U	X	N			
2398	-	4355	Cancellation of Appropriation From Unavailable Receipts			E											U		N			
2398	-	4356	Cancellation of Appropriation From Invested Balances			E											U		N			
2398	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds			E											U		N			
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation			E											U		N			
2398	-	4420	Unapportioned Authority - Pending Rescission			E											U		Y			
2398	-	4450	Unapportioned Authority			E											U		Y			
2398	-	4510	Apportionments			E											U		Y			
2398	-	4510	Apportionments			E						A					U		Y			
2398	-	4610	Allotments - Realized Resources			E						S					U		Y			
2398	-	4620	Unobligated Funds Exempt From Apportionment			E											U		Y			
2398	-	4630	Funds Not Available for Commitment/Obligation			E											U		Y			
2398	-	4700	Commitments - Programs Subject to Apportionment			E											U		Y			
2398	-	4720	Commitments - Programs Exempt From Apportionment			E											U		Y			
2440			<b>Unobligated balance carried forward, end of year</b>																			
2440	+	4420	Unapportioned Authority - Pending Rescission			E											U		N			
2440	+	4430	Unapportioned Authority - OMB Deferral			E											U		N			
2440	+	4450	Unapportioned Authority			E											U		N			
2440	+	4510	Apportionments			E						A					U		N			
2440	+	4510	Apportionments			E						S					U		N			
2440	+	4610	Allotments - Realized Resources			E											U		N			
2440	+	4620	Unobligated Funds Exempt From Apportionment			E											U		N			
2440	+	4630	Funds Not Available for Commitment/Obligation			E											U		N			
2440	+	4700	Commitments - Programs Subject to Apportionment			E											U		N			
2440	+	4720	Commitments - Programs Exempt From Apportionment			E											U		N			
<b>MEMORANDUM ENTRY</b>																						
2441			<b>Special and trust fund receipts returned to schedule N (+)</b>																			
2441	-	4350	Canceled Authority			E											U/E		N	2/7		
2441	-	4355	Cancellation of Appropriation From Unavailable Receipts			E											U/E		N	2/7		
2441	-	4356	Cancellation of Appropriation From Invested Balances			E											U/E		N	2/7		
2441	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds			E											U/E		N	2/7		
2441	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation			E											U		N			
<b>NEW BUDGET AUTHORITY (GROSS), DETAIL</b>																						
4000			<b>Appropriation</b>																			
4000	+	4111	Debt Liquidation Appropriations			E	P										U				1/3/4	
4000	+	4112	Liquidation of Deficiency - Appropriations			E											U				1/3/4	
4000	+	4115	Loan Subsidy Appropriation			E	P										U				1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation			E	P										U				1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation			E											U				1/3/4	
4000	+	4119	Other Appropriations Realized			E	P										U	X				
4000	+	4138	Appropriation to Liquidate Contract Authority			E											U				1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year Authority			E											U				1/3/4	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>4020 Appropriation (special fund)</b>																					
4020	+	4114	Appropriated Trust or Special Fund Receipts		E	P					D						U			2	
4020	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P					D						U			1	
4020	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E						D						U			2	
4020	+	4128	Amounts Appropriated From Specific Invested TAFS-Transfers In		E	P					D						U			1	
4020	-	4129	Amounts Appropriated From Specific Invested TAFS-Transfers Out		E						D						U			2	
4020	+	4138	Appropriation to Liquidate Contract Authority		E						D						U			2	
4020	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P					D						U			2	
4020	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P					D						U			2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection		E						D						U			2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection		B						D						U			2	
<b>4026 Appropriation (trust fund)</b>																					
4026	+	4114	Appropriated Trust or Special Fund Receipts		E	P					D						U			7/8	
4026	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P					D						U			7/8	
4026	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E						D						U			7/8	
4026	+	4126	Amounts Appropriated From Specific Invested TAFS-Receivable		E						D						U			7/8	
4026	-	4126	Amounts Appropriated From Specific Invested TAFS-Receivable		B						D						U			7/8	
4026	-	4127	Amounts Appropriated From Specific Invested TAFS-Payable		E						D						U			7/8	
4026	+	4127	Amounts Appropriated From Specific Invested TAFS-Payable		B						D						U			7/8	
4026	+	4128	Amounts Appropriated From Specific Invested TAFS-Transfers In		E	P					D						U			7/8	
4026	-	4129	Amounts Appropriated From Specific Invested TAFS-Transfers Out		E						D						U			7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority		E						D						U			7/8	
4026	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P					D						U			7/8	
4026	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P					D						U			7/8	
4026	-	4394	Receipts Unavailable for Obligation Upon Collection		E						D						U			7/8	
4026	+	4394	Receipts Unavailable for Obligation Upon Collection		B						D						U			7/8	
<b>4028 Appropriation available from subsequent year</b>																					
4028	+	4119	Other Appropriations Realized		E	P					D				F		U				
<b>4029 Appropriation available in prior year (-)</b>																					
4029	-	4119	Other Appropriations Realized		E	P					D			P			U				
<b>4035 Appropriation permanently reduced (-)</b>																					
4035	-	4392	Permanent Reduction - New Budget Authority		E	P					D						U				
<b>4036 Unobligated balance permanently reduced (-)</b>																					
4036	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S					D						U				
<b>4037 Appropriation temporarily reduced (-)</b>																					
4037	-	4382	Temporary Reduction - New Budget Authority		E	P					D						U				
4037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P					D						U				
<b>4038 Unobligated balance temporarily reduced (-)</b>																					
4038	-	4383	Temporary Reduction - Prior-Year Balances		E	P					D						U				
4038	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P					D						U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>4045</b>	<b>Portion precluded from obligation (-)</b>																					
4045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E	P					D						U					
4045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B	P					D						U					
<b>4047</b>	<b>Portion applied to repay debt (-)</b>																					
4047	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P					D						U					
<b>4048</b>	<b>Portion applied to liquidate deficiencies (-)</b>																					
4048	-	4112	Liquidation of Deficiency - Appropriations		E						D						U					
<b>4049</b>	<b>Portion applied to liquidate contract authority (-)</b>																					
4049	-	4135	Contract Authority Liquidated		E	P					D						U					
4049	-	4136	Contract Authority to be Liquidated by Trust Funds		E						D						U					
4049	+	4136	Contract Authority to be Liquidated by Trust Funds		B						D						U					
<b>4050</b>	<b>Portion of appropriation to liquidate contract authority (-)</b>																					
4050	-	4130	Appropriation to Liquidate Contract Authority Withdrawn		E												U					
<b>4053</b>	<b>Portion substituted for borrowing authority (-)</b>																					
4053	-	4140	Substitution of Borrowing Authority		E	P					D						U					
<b>4100</b>	<b>Transferred to other accounts (-) [xx-xxxx]</b>																					
4100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						D		##	####			U					
4100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						D		##	####			U					
4100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						D		##	####			U					
4100	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E						D		##	####			U					
4100	-	4170	Transfers - Current Year Authority	C	E	P					D		##	####			U					
4100	-	4172	Non-Allocation Transfers of Invested Balances - Payable	C	E						D		##	####			U					
4100	+	4172	Non-Allocation Transfers of Invested Balances - Payable	C	B						D		##	####			U					
4100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						D		##	####			U					
4100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					D		##	####			U					
<b>4200</b>	<b>Transferred from other accounts (+) [xx-xxxx]</b>																					
4200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						D		##	####			U					
4200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						D		##	####			U					
4200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						D		##	####			U					
4200	+	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E						D		##	####			U					
4200	+	4170	Transfers - Current Year Authority	D	E	P					D		##	####			U					
4200	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	E						D		##	####			U					
4200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	B						D		##	####			U					
4200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						D		##	####			U					
4200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					D		##	####			U					
<b>4300</b>	<b>Appropriation (total)</b>																					
4300			This line is calculated. Equals sum of P&F lines 4000 through 4200.																			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>4700</b>	<b>Borrowing authority</b>																				
4700	+	4141	Current-Year Borrowing Authority Realized			E					D						U				
4700	-	4143	Downward Adjustments to Indefinite Borrowing Authority			E					D						U				
<b>4735</b>	<b>Borrowing authority permanently reduced (-)</b>																				
4735	-	4392	Permanent Reduction - New Budget Authority			E	B				D						U				
<b>4790</b>	<b>Borrowing authority (total)</b>																				
4790			This line is calculated. Equals sum of P&F lines 4700 through 4735.																		
<b>4900</b>	<b>Contract authority</b>																				
4900	+	4131	Current-Year Contract Authority Realized			E					D						U				
4900	-	4133	Downward Adjustments to Indefinite Contract Authority			E					D						U				
<b>4935</b>	<b>Contract authority permanently reduced (-)</b>																				
4935	-	4392	Permanent Reduction - New Budget Authority			E	C				D						U				
<b>4936</b>	<b>Unobligated balance permanently reduced (-)</b>																				
4936	-	4393	Permanent Reduction - Prior-Year Balances			E	C				D						U				
<b>4945</b>	<b>Portion precluded from obligation (limitation on obligations) (-)</b>																				
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation			E	C				D						U				
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation			B	C				D						U				
<b>4990</b>	<b>Contract authority (total)</b>																				
4990			This line is calculated. Equals sum of P&F lines 4900 through 4945.																		
<b>5000</b>	<b>Reappropriation</b>																				
5000	+	4150	Reappropriations			E					D						U				
<b>5035</b>	<b>Reappropriation permanently reduced (-)</b>																				
5035	-	4392	Permanent Reduction - New Budget Authority			E	R				D						U				
<b>5300</b>	<b>Reappropriation (total)</b>																				
5300			This line is calculated. Equals sum of P&F lines 5000 through 5035.																		
<b>5500</b>	<b>Advance appropriation</b>																				
5500	+	4111	Debt Liquidation Appropriations			E	D				D						U				1/3/4
5500	+	4115	Loan Subsidy Appropriation			E	D				D						U				1/3/4
5500	+	4117	Loan Administrative Expense Appropriation			E	D				D						U				1/3/4
5500	+	4119	Other Appropriations Realized			E	D				D						U				
5500	-	4384	Temporary Reduction/Cancellation Returned by Appropriation			E	D				D						U				1
5500	+	4384	Temporary Reduction/Cancellation Returned by Appropriation			B	D				D						U				1
<b>5520</b>	<b>Advance appropriation (special fund)</b>																				
5520	+	4114	Appropriations Trust or Special Fund Receipts			E	D				D						U				2
5520	-	4384	Temporary Reduction/Cancellation Returned by Appropriation			E	D				D						U				2
5520	+	4384	Temporary Reduction/Cancellation Returned by Appropriation			B	D				D						U				2
<b>5526</b>	<b>Advance appropriation (trust fund)</b>																				
5526	+	4114	Appropriations Trust or Special Fund Receipts			E	D				D						U				7/8
5526	-	4384	Temporary Reduction/Cancellation Returned by Appropriation			E	D				D						U				7/8
5526	+	4384	Temporary Reduction/Cancellation Returned by Appropriation			B	D				D						U				7/8
<b>5535</b>	<b>Advance appropriation permanently reduced (-)</b>																				
5535	-	4392	Permanent Reduction - New Budget Authority			E	D				D						U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>5537</b>			<b>Advance appropriation temporarily reduced (-)</b>																			
5537	-	4382	Temporary Reduction - New Budget Authority		E	D					D						U					
5537	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D					D						U					
<b>5590</b>			<b>Advance appropriation (total)</b>																			
5590			This line is calculated. Equals sum of P&F lines 5500 through 5537.																			
<b>5800</b>			<b>Spending authority from offsetting collections (cash)</b>																			
5800	+	4212	Liquidation of Deficiency - Offsetting Collections		E						D						U					
5800	+	4222	Unfilled Customer Orders With Advance		E						D						U					
5800	-	4222	Unfilled Customer Orders With Advance		B						D						U					
5800	+	4252	Reimbursements and Other Income Earned - Collected		E						D						U					
5800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E						D						U					
5800	+	4260	Actual Collections of "governmental-type" Fees		E						D						U					
5800	+	4261	Actual Collections of Business-Type Fees		E						D						U					
5800	+	4262	Actual Collections of Loan Principal		E						D						U					
5800	+	4263	Actual Collections of Loan Interest		E						D						U					
5800	+	4264	Actual Collections of Rent		E						D						U					
5800	+	4265	Actual Collections From Sale of Foreclosed Property		E						D						U					
5800	+	4266	Other Actual Business-Type Collections from Non-Federal Sources		E						D						U					
5800	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E						D						U					
5800	+	4271	Actual Program Fund Subsidy Collected		E						D						U					
5800	+	4273	Interest Collected From Treasury		E						D						U					
5800	+	4275	Actual Collections From Liquidating Fund		E						D						U					
5800	+	4276	Actual Collections From Financing Fund		E						D						U					
5800	+	4277	Other Actual Collections - Federal		E						D						U					
5800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E						D						U					
5800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected		E						D						U					
<b>5810</b>			<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																			
5810	+	4221	Unfilled Customer Orders Without Advance		E				F/E		D						U					
5810	-	4221	Unfilled Customer Orders Without Advance		B				F/E		D						U					
5810	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E						D						U					
5810	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B						D						U					
5810	+	4251	Reimbursements and Other Income Earned - Receivable		E				F/E		D						U					
5810	-	4251	Reimbursements and Other Income Earned - Receivable		B				F/E		D						U					
5810	+	4281	Actual Program Fund Subsidy Receivable		E						D						U					
5810	-	4281	Actual Program Fund Subsidy Receivable		B						D						U					
5810	+	4283	Interest Receivable From Treasury		E						D						U					
5810	-	4283	Interest Receivable From Treasury		B						D						U					
5810	+	4285	Receivable From the Liquidating Fund		E						D						U					
5810	-	4285	Receivable From the Liquidating Fund		B						D						U					
5810	+	4286	Receivable From the Financing Fund		E						D						U					
5810	-	4286	Receivable From the Financing Fund		B						D						U					
5810	+	4287	Other Federal Receivables		E						D						U					
5810	-	4287	Other Federal Receivables		B						D						U					
<b>5826</b>			<b>Offsetting collections (previously unavailable)</b>																			
5826	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S					D						U					
5826	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation		E						D						U					
5826	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S					D						U					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
5826	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S					D						U					
<b>5827</b>	<b>Capital transfer to general fund (-)</b>																					
5827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority		E						D						U					
<b>5833</b>	<b>Portion applied to liquidate deficiencies (-)</b>																					
5833	-	4212	Liquidation of Deficiency - Offsetting Collections		E						D						U					
<b>5835</b>	<b>Offsetting collections permanently reduced (-)</b>																					
5835	-	4392	Permanent Reduction - New Budget Authority		E	S					D						U					
<b>5837</b>	<b>Offsetting collections temporarily reduced (-)</b>																					
5837	-	4382	Temporary Reduction - New Budget Authority		E	S					D						U					
<b>5838</b>	<b>Unobligated balance temporarily reduced (-)</b>																					
5838	-	4383	Temporary Reduction - Prior-Year Balances		E	S					D						U					
<b>5845</b>	<b>Portion precluded from obligation (limitation on obligations) (-)</b>																					
5845	-	4398	Offsetting Collections Temporarily Precluded from Obligation		E						D						U					
5845	+	4398	Offsetting Collections Temporarily Precluded from Obligation		B						D						U					
<b>5847</b>	<b>Portion applied to repay debt (-)</b>																					
5847	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S					D						U					
<b>5849</b>	<b>Portion applied to liquidate contract authority (-)</b>																					
5849	-	4135	Contract Authority Liquidated		E	S					D						U					
<b>5853</b>	<b>Portion substituted for borrowing authority (-)</b>																					
5853	-	4140	Substitution of Borrowing Authority		E	S					D						U					
<b>5861</b>	<b>Transferred to other accounts (-) [xx-xxxx]</b>																					
5861	-	4170	Transfers - Current Year Authority	C	E	S					D		##	####			U					
5861	-	4175	Allocation Transfers of Current Year Authority	C	E	S					D		##	####			U					
<b>5862</b>	<b>Transferred from other accounts (+) [xx-xxxx]</b>																					
5862	+	4170	Transfers - Current Year Authority	D	E	S					D		##	####			U					
5862	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	S					D		##	####			U					
<b>5890</b>	<b>Spending authority from offsetting collections (total)</b>																					
5890			This line is calculated. Equals sum of P&F lines 5800 through 5862.																			
<b>6000</b>	<b>Appropriation</b>																					
6000	+	4111	Debt Liquidation Appropriations		E	P					M						U				1/3/4	
6000	+	4112	Liquidation of Deficiency - Appropriations		E						M						U				1/3/4	
6000	+	4115	Loan Subsidy Appropriation		E	P					M						U				1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation		E	P					M						U				1/3/4	
6000	+	4118	Reestimated Loan Subsidy Appropriation		E						M						U				1/3/4	
6000	+	4119	Other Appropriations Realized		E	P					M						U					
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities		E												U				1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities		B												U				1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation		E						M						U				1/3/4	
6000	-	4129	Amounts Appropriated From Specific Invested TAFS-Transfers Out		E						M						U				1	
6000	+	4138	Appropriation to Liquidate Contract Authority		E						M						U				1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority		E						M						U				1/3/4	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>6020</b>			<b>Appropriation (special fund)</b>																			
6020	+	4114	Appropriated Trust or Special Fund Receipts		E	P					M						U				2	
6020	+	4138	Appropriation to Liquidate Contract Authority		E						M						U				2	
6020	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P					M						U				2	
6020	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P					M						U				2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection		E						M						U				2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection		B						M						U				2	
<b>6026</b>			<b>Appropriation (trust fund)</b>																			
6026	+	4114	Appropriated Trust or Special Fund Receipts		E	P					M						U				7/8	
6026	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P					M						U				7/8	
6026	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E						M						U				7/8	
6026	+	4126	Amounts Appropriated From Specific Invested TAFS-Receiveable		E						M						U				7/8	
6026	-	4126	Amounts Appropriated From Specific Invested TAFS-Receiveable		B						M						U				7/8	
6026	-	4127	Amounts Appropriated From Specific Invested TAFS-Payable		E						M						U				7/8	
6026	+	4127	Amounts Appropriated From Specific Invested TAFS-Payable		B						M						U				7/8	
6026	+	4128	Amounts Appropriated From Specific Invested TAFS-Transfers In		E	P					M						U				7/8	
6026	-	4129	Amounts Appropriated From Specific Invested TAFS-Transfers Out		E						M						U				7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority		E						M						U				7/8	
6026	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P					M						U				7/8	
6026	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P					M						U				7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection		E						M						U				7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection		B						M						U				7/8	
<b>6028</b>			<b>Appropriation (unavailable balances)</b>																			
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation		E						M						U					
<b>6035</b>			<b>Appropriation permanently reduced (-)</b>																			
6035	-	4392	Permanent Reduction - New Budget Authority		E	P					M						U					
<b>6036</b>			<b>Unobligated balance permanently reduced (-)</b>																			
6036	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/					M						U					
<b>6037</b>			<b>Appropriation temporarily reduced (-)</b>																			
6037	-	4382	Temporary Reduction - New Budget Authority		E	P					M						U					
6037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P					M						U					
<b>6038</b>			<b>Unobligated balance temporarily reduced (-)</b>																			
6038	-	4383	Temporary Reduction - Prior-Year Balances		E	P					M						U					
6038	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P					M						U					
<b>6045</b>			<b>Portion precluded from obligation (-)</b>																			
6045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E	P					M						U					
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B	P					M						U					
<b>6047</b>			<b>Portion applied to repay debt (-)</b>																			
6047	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P					M						U					
<b>6048</b>			<b>Portion applied to liquidate deficiencies (-)</b>																			
6048	-	4112	Liquidation of Deficiency - Appropriations		E						M						U					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6049 Portion applied to liquidate contract authority (-)</b>																					
6049	-	4135	Contract Authority Liquidated		E	P					M						U				
6049	-	4136	Contract Authority to be Liquidated by Trust Funds		E						M						U				
6049	+	4136	Contract Authority to be Liquidated by Trust Funds		B						M						U				
<b>6053 Portion substituted for borrowing authority (-)</b>																					
6053	-	4140	Substitution of Borrowing Authority		E	P					M						U				
<b>6100 Transferred to other accounts (-) [xx-xxxx]</b>																					
6100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						M		##	####			U				
6100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						M		##	####			U				
6100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						M		##	####			U				
6100	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E						M		##	####			U				
6100	-	4170	Transfers - Current-Year Authority	C	E	P					M		##	####			U				
6100	-	4172	Non-Allocation Transfers of Invested Balances - Payable	C	E						M		##	####			U				
6100	+	4172	Non-Allocation Transfers of Invested Balances - Payable	C	B						M		##	####			U				
6100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						M		##	####			U				
6100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					M		##	####			U				
<b>6200 Transferred from other accounts (+) [xx-xxxx]</b>																					
6200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						M		##	####			U				
6200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						M		##	####			U				
6200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						M		##	####			U				
6200	+	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E						M		##	####			U				
6200	+	4170	Transfers - Current-Year Authority	D	E	P					M		##	####			U				
6200	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	E						M		##	####			U				
6200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	B						M		##	####			U				
6200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						M		##	####			U				
6200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					M		##	####			U				
<b>6250 Appropriation (total)</b>																					
6250			This line is calculated. Equals sum of P&F lines 6000 through 6200.																		
<b>6300 Reappropriation</b>																					
6300	+	4150	Reappropriations		E						M						U				
<b>6335 Reappropriation permanently reduced (-)</b>																					
6335	-	4392	Permanent Reduction - New Budget Authority		E	R					M						U				
<b>6390 Reappropriation (total)</b>																					
6390			This line is calculated. Equals sum of P&F lines 6300 through 6335.																		
<b>6500 Advance appropriation</b>																					
6500	+	4111	Debt Liquidation Appropriations		E	D					M						U				1/3/4
6500	+	4115	Loan Subsidy Appropriation		E	D					M						U				1/3/4
6500	+	4117	Loan Administrative Expense Appropriation		E	D					M						U				1/3/4
6500	+	4119	Other Appropriations Realized		E	D					M						U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6526 Advance appropriation (trust fund)</b>																					
6526	+	4114	Appropriations Trust or Special Fund Receipts		E	D					M						U			7/8	
6526	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D					M						U			7/8	
6526	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D					M						U			7/8	
<b>6535 Advance appropriation permanently reduced (-)</b>																					
6535	-	4392	Permanent Reduction - New Budget Authority		E	D					M						U				
<b>6537 Advance appropriation temporarily reduced (-)</b>																					
6537	-	4382	Temporary Reduction - New Budget Authority		E	D					M						U				
<b>6590 Advance appropriation (total)</b>																					
6590			This line is calculated. Equals sum of P&F lines 6500 through 6537.																		
<b>6610 Contract authority</b>																					
6610	+	4131	Current-Year Contract Authority Realized		E						M						U				
6610	-	4133	Downward Adjustments to Indefinite Contract Authority		E						M						U				
<b>6635 Contract authority permanently reduced (-)</b>																					
6635	-	4392	Permanent Reduction - New Budget Authority		E	C					M						U				
<b>6636 Unobligated balance permanently reduced (-)</b>																					
6636	-	4393	Permanent Reduction - Prior-Year Balances		E	C					M						U				
<b>6661 Transferred to other accounts (-) [xx-xxxx]</b>																					
6661	-	4137	Transfers of Contract Authority	C	E						M		##	####			U				
6661	+	4137	Transfers of Contract Authority	C	B						M		##	####			U				
<b>6662 Transferred from other accounts (+) [xx-xxxx]</b>																					
6662	+	4137	Transfers of Contract Authority	D	E						M		##	####			U				
6662	-	4137	Transfers of Contract Authority	D	B						M		##	####			U				
<b>6690 Contract authority (total mandatory) (+)</b>																					
6690			This line is calculated. Equals sum of P&F lines 6610 through 6662.																		
<b>6710 Borrowing authority</b>																					
6710	+	4128	Amounts Appropriated From Specific Invested TAFS-Transfers In		E	B					M						U			7	
6710	+	4141	Current-Year Borrowing Authority Realized		E					P/T	M						U				
6710	-	4143	Downward Adjustments to Indefinite Borrowing Authority		E					P/T	M						U				
<b>6716 Borrowing authority (12 U.S.C. 2281-96)</b>																					
6716	+	4141	Current-Year Borrowing Authority Realized		E					F	M						U				
6716	-	4143	Downward Adjustments to Indefinite Borrowing Authority		E					F	M						U				
<b>6735 Borrowing authority permanently reduced (-)</b>																					
6735	-	4392	Permanent Reduction - New Budget Authority		E	B					M						U				
<b>6790 Authority to borrow (total)</b>																					
6790			This line is calculated. Equals sum of P&F lines 6710 through 6735.																		
<b>6900 Spending authority from offsetting collections (cash)</b>																					
6900	+	4212	Liquidation of Deficiency - Offsetting Collections		E						M						U				
6900	+	4222	Unfilled Customer Orders With Advance		E						M						U				
6900	-	4222	Unfilled Customer Orders With Advance		B						M						U				
6900	+	4252	Reimbursements and Other Income Earned - Collected		E						M						U				
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E						M						U				
6900	+	4260	Actual Collections of "governmental-type" Fees		E						M						U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6900	+	4261	Actual Collections of Business-Type Fees		E						M						U				
6900	+	4262	Actual Collections of Loan Principal		E						M						U				
6900	+	4263	Actual Collections of Loan Interest		E						M						U				
6900	+	4264	Actual Collections of Rent		E						M						U				
6900	+	4265	Actual Collections From Sale of Foreclosed Property		E						M						U				
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources		E						M						U				
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E						M						U				
6900	+	4271	Actual Program Fund Subsidy Collected		E						M						U				
6900	+	4273	Interest Collected From Treasury		E						M						U				
6900	+	4275	Actual Collections From Liquidating Fund		E						M						U				
6900	+	4276	Actual Collections From Financing Fund		E						M						U				
6900	+	4277	Other Actual Collections - Federal		E						M						U				
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E						M						U				
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected		E						M						U				
<b>6910</b>			<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																		
6910	+	4221	Unfilled Customer Orders Without Advance		E				F/E		M						U				
6910	-	4221	Unfilled Customer Orders Without Advance		B				F/E		M						U				
6910	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E						M						U				
6910	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B						M						U				
6910	+	4251	Reimbursements and Other Income Earned - Receivable		E				F/E		M						U				
6910	-	4251	Reimbursements and Other Income Earned - Receivable		B				F/E		M						U				
6910	+	4281	Actual Program Fund Subsidy Receivable		E						M						U				
6910	-	4281	Actual Program Fund Subsidy Receivable		B						M						U				
6910	+	4283	Interest Receivable From Treasury		E						M						U				
6910	-	4283	Interest Receivable From Treasury		B						M						U				
6910	+	4285	Receivable From the Liquidating Fund		E						M						U				
6910	-	4285	Receivable From the Liquidating Fund		B						M						U				
6910	+	4286	Receivable From the Financing Fund		E						M						U				
6910	-	4286	Receivable From the Financing Fund		B						M						U				
6910	+	4287	Other Federal Receivables		E						M						U				
6910	-	4287	Other Federal Receivables		B						M						U				
<b>6926</b>			<b>Offsetting collections (previously unavailable)</b>																		
6926	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S					M						U				
6926	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation		E						M						U				
6926	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S					M						U				
6926	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S					M						U				
<b>6927</b>			<b>Capital transfer to general fund (-)</b>																		
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority		E						M						U				
<b>6933</b>			<b>Portion applied to liquidate deficiencies (-)</b>																		
6933	-	4212	Liquidation of Deficiency - Offsetting Collections		E						M						U				
<b>6937</b>			<b>Offsetting collections temporarily reduced</b>																		
6937	-	4382	Temporary Reduction - New Budget Authority		E	S					M						U				
<b>6938</b>			<b>Unobligated balance temporarily reduced (-)</b>																		
6938	-	4383	Temporary Reduction - Prior-Year Balances		E	S					M						U				

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6945 Portion precluded from obligation (limitation on obligations) (-)</b>																					
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation		E						M						U				
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation		B						M						U				
<b>6947 Portion applied to repay debt (-)</b>																					
6947	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S					M						U				
<b>6949 Portion applied to liquidate contract authority (-)</b>																					
6949	-	4132	Substitution of Contract Authority		E	S					M						U				
6949	-	4135	Contract Authority Liquidated		E	S					M						U				
<b>6953 Portion substituted for borrowing authority (-)</b>																					
6953	-	4140	Substitution of Borrowing Authority		E	S					M						U				
<b>6961 Transferred to other accounts (-) [xx-xxxx]</b>																					
6961	-	4170	Transfers - Current Year Authority	C	E	S					M		##	####			U				
6961	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	S					M		##	####			U				
<b>6962 Transferred from other accounts (+) [xx-xxxx]</b>																					
6962	+	4170	Transfers - Current Year Authority	D	E	S					M		##	####			U				
6962	+	4175	Allocation Transfers of Current Year Authority	D	E	S					M		##	####			U				
<b>6990 Spending authority from offsetting collections (total)</b>																					
6990			This line is calculated. Equals sum of P&F lines 6900 through 6962.																		
<b>7000 Total new budget authority (gross)</b>																					
7000			This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200.																		
<b>CHANGE IN OBLIGATED BALANCES</b>																					
<b>7240 Obligated balance, start of year</b>																					
7240	-	4221	Unfilled Customer Orders Without Advance		B					F/E							U/E				
7240	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B												U/E				
7240	-	4251	Reimbursements and Other Income Earned - Receivable		B					F/E							U/E				
7240	-	4281	Actual Program Fund Subsidy Receivable		B												U/E				
7240	-	4283	Interest Receivable From Treasury		B												U/E				
7240	-	4285	Receivable From the Liquidating Fund		B												U/E				
7240	-	4286	Receivable From the Financing Fund		B												U/E				
7240	-	4287	Other Federal Receivables		B												U/E				
7240	+	4801	Undelivered Orders - Obligations, Unpaid		B												U/E				
7240	+	4901	Delivered Orders - Obligations, Unpaid		B												U/E				
<b>7310 Total new obligations</b>																					
7310			This line is calculated. Same as P&F line 1000.																		
<b>7320 Total outlays (gross) (-)</b>																					
7320	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E												U/E				
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B												U/E				
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E												U/E				
7320	-	4902	Delivered Orders - Obligations, Paid		E												U/E				
7320	-	4908	Authority Outlaid Not Yet Disbursed		E												U				
7320	+	4908	Authority Outlaid Not Yet Disbursed		B												U				
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E												U/E				

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>7331</b>			<b>Obligated balance transferred to other accounts (-) [xx-xxxx]</b>																			
7331	+	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E								##	####								E
7331	+	4230	Unfilled Customer Orders Without Advance - Transferred	C	E				F/E				##	####								U/E
7331	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	E								##	####								U/E
7331	+	4233	Reimbursements and Other Income Earned - Receivable -	C	E				F/E				##	####								U/E
7331	+	4234	Other Federal Receivables - Transferred	C	E								##	####								U/E
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E								##	####								U/E
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E								##	####								U/E
<b>7332</b>			<b>Obligated balance transferred from other accounts (+) [xx-xxxx]</b>																			
7332	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								##	####								U
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	E				F/E				##	####								U/E
7332	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E								##	####								U/E
7332	-	4233	Reimbursements and Other Income Earned - Receivable -	D	E				F/E				##	####								U/E
7332	-	4234	Other Federal Receivables - Transferred	D	E								##	####								U/E
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E								##	####								U/E
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E								##	####								U/E
<b>7340</b>			<b>Adjustments in expired accounts (net)</b>																			
7340	+	4801	Undelivered Orders - Obligations, Unpaid		E																	E
7340	-	4801	Undelivered Orders - Obligations, Unpaid		B																	E
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E																	E
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B																	E
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E																	E
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																	E
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E																	E
7340	+	4901	Delivered Orders - Obligations, Unpaid		E																	E
7340	-	4901	Delivered Orders - Obligations, Unpaid		B																	E
7340	+	4902	Delivered Orders - Obligations, Paid		E																	E
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E																	E
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																	E
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E																	E
<b>7345</b>			<b>Recoveries of prior year obligations (-)</b>																			
7345			This line is calculated. Same as P&F line 2210, with opposite sign.																			
<b>7400</b>			<b>Change in uncollected customer payments for Federal sources (unexpired)</b>																			
7400			This line is calculated. Equals sum of P&F lines 5810 and 6910, with opposite sign.																			
<b>7410</b>			<b>Change in uncollected customer payments for Federal sources (expired)</b>																			
7410	-	4221	Unfilled Customer Orders Without Advance		E				F/E													E
7410	+	4221	Unfilled Customer Orders Without Advance		B				F/E													E
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E																	E
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B																	E
7410	-	4251	Reimbursements and Other Income Earned - Receivable		E				F/E													E
7410	+	4251	Reimbursements and Other Income Earned - Receivable		B				F/E													E
7410	-	4281	Actual Program Fund Subsidy Receivable		E																	E
7410	+	4281	Actual Program Fund Subsidy Receivable		B																	E
7410	-	4283	Interest Receivable From Treasury		E																	E



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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>8697</b>			<b>Outlays from new mandatory authority</b>																			
8697	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E						M	NEW					U/E					
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B						M	NEW					U/E					
8697	+	4902	Delivered Orders - Obligations, Paid		E						M	NEW					U/E					
8697	+	4908	Authority Outlayed Not Yet Disbursed		E						M	NEW					U					
8697	-	4908	Authority Outlayed Not Yet Disbursed		B						M	NEW					U					
<b>8698</b>			<b>Outlays from mandatory balances</b>																			
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E						M	BAL					U/E					
8698	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B						M	BAL					U/E					
8698	+	4902	Delivered Orders - Obligations, Paid		E						M	BAL					U/E					
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E						M	BAL					U/E					
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E						M	BAL					U/E					
<b>8700</b>			<b>Total outlays (gross)</b>																			
8700			This line is calculated. Equals sum of P&F lines 8690 through 8698.																			
<b>OFFSETS</b>																						
<b>Offsetting collections from:</b>																						
<b>8800</b>			<b>Federal sources</b>																			
8800	-	4212	Liquidation of Deficiency - Offsetting Collections		E				F								U/E					
8800	-	4222	Unfilled Customer Orders With Advance		E				F								U/E					
8800	+	4222	Unfilled Customer Orders With Advance		B				F								U/E					
8800	-	4252	Reimbursements and Other Income Earned - Collected		E				F								U/E					
8800	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E												U/E					
8800	-	4271	Actual Program Fund Subsidy Collected		E												U/E					
8800	-	4275	Actual Collections From Liquidating Fund		E												U/E					
8800	-	4276	Actual Collections From Financing Fund		E												U/E					
8800	-	4277	Other Actual Collections - Federal		E												U/E					
8800	-	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												U/E					
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected		E				F								U/E					
<b>8820</b>			<b>Interest on Federal securities</b>																			
8820	-	4273	Interest Collected From Treasury		E												U			1/3/4/8		X
<b>8825</b>			<b>Interest on uninvested funds</b>																			
8825	-	4273	Interest Collected From Treasury		E												U					D/G
<b>8840</b>			<b>Non-Federal sources</b>																			
8840	-	4212	Liquidation of Deficiency - Offsetting Collections		E				X								U/E					
8840	-	4222	Unfilled Customer Orders With Advance		E				X/E								U/E					
8840	+	4222	Unfilled Customer Orders With Advance		B				X/E								U/E					
8840	-	4252	Reimbursements and Other Income Earned - Collected		E				X/E								U/E					
8840	-	4261	Actual Collections of Business-Type Fees		E												U/E					
8840	-	4262	Actual Collections of Loan Principal		E												U/E					
8840	-	4263	Actual Collections of Loan Interest		E												U/E					
8840	-	4264	Actual Collections of Rent		E												U/E					
8840	-	4265	Actual Collections from Sale of Foreclosed Property		E												U/E					
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources		E												U/E					
8840	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected		E				X/E								U/E					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes											FACTS II Supplied Attributes/1					
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>8845</b>			<b>Offsetting governmental collections (from non-Federal sources)</b>																			
8845	-	4212	Liquidation of Deficiency - Offsetting Collections		E				E									U/E				
8845	-	4260	Actual Collections of "governmental-type" Fees		E													U/E				
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E													U/E				
<b>8890</b>			<b>Total offsetting collections (cash)</b>																			
8890			This line is calculated. Equals sum of P&F lines 8800 through 8845.																			
<b>8895</b>			<b>Change in uncollected customer payments from Federal sources (unexpired)</b>																			
8895			This line is calculated. Equals sum of P&F lines 5810 and 6910.																			
<b>8896</b>			<b>Portion of offsetting collections (cash) credited to expired accounts</b>																			
8896	+	4212	Liquidation of Deficiency - Offsetting Collections		E													E				
8896	+	4222	Unfilled Customer Orders With Advance		E													E				
8896	-	4222	Unfilled Customer Orders With Advance		B													E				
8896	+	4252	Reimbursements and Other Income Earned - Collected		E													E				
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E													E				
8896	+	4260	Actual Collections of "governmental-type" Fees		E													E				
8896	+	4261	Actual Collections of Business-Type Fees		E													E				
8896	+	4262	Actual Collections of Loan Principal		E													E				
8896	+	4263	Actual Collections of Loan Interest		E													E				
8896	+	4264	Actual Collections of Rent		E													E				
8896	+	4265	Actual Collections From Sale of Foreclosed Property		E													E				
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources		E													E				
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E													E				
8896	+	4271	Actual Program Fund Subsidy Collected		E													E				
8896	+	4273	Interest Collected From Treasury		E													E			1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund		E													E				
8896	+	4276	Actual Collections From Financing Fund		E													E				
8896	+	4277	Other Actual Collections - Federal		E													E				
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E													E				
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected		E													E				
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>																						
<b>8900</b>			<b>Budget authority (net)</b>																			
8900			This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896.																			
<b>9000</b>			<b>Outlays (net)</b>																			
9000			This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																			
<b>MEMORANDUM (NON-ADD) ENTRIES</b>																						
<b>9110</b>			<b>Outlays prior to reduction pursuant to P.L. 99-177</b>																			
9110			Not applicable to prior year column of P&F schedule.																			
<b>9180</b>			<b>Sequestration pursuant to P.L. 99-177 (discretionary) (-)</b>																			
9180			Not applicable to prior year column of P&F schedule.																			
<b>9185</b>			<b>Sequestration pursuant to P.L. 99-177 (mandatory) (+)</b>																			
9185			Not applicable to prior year column of P&F schedule.																			
<b>9190</b>			<b>Unpaid obligations, end of year: Deficiency</b>																			
9190			This line is not required to be supported by the USSGL.																			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes/1						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Func-tion	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
<b>9201</b>	<b>Total investments, start of year: Federal securities: Par value</b>																					
9201	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		B												U					
9201	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities		B				F								U					
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		B												U					
<b>9202</b>	<b>Total investments, end of year: Federal securities: Par value</b>																					
9202	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		E												U					
9202	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities		E				F								U					
9202	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		E												U					
<b>9203</b>	<b>Total investments, start of year: non-Federal securities: Market value</b>																					
9203	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities		B				X								U					
<b>9204</b>	<b>Total investments, end of year: non-Federal securities: Market value</b>																					
9204	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities		E				X								U					
<b>CONTRACT AUTHORITY</b>																						
<b>9301</b>	<b>Unobligated balance, start of year: Contract authority</b>																					
9301			This line is not required to be supported by the USSGL.																			
<b>9302</b>	<b>Unobligated balance, end of year: Contract authority</b>																					
9302			This line is not required to be supported by the USSGL.																			
<b>9303</b>	<b>Obligated balance, start of year: Contract authority</b>																					
9303			This line is not required to be supported by the USSGL.																			
<b>9304</b>	<b>Obligated balance, end of year: Contract authority</b>																					
9304			This line is not required to be supported by the USSGL.																			
<b>UNAVAILABLE OFFSETTING COLLECTIONS</b>																						
<b>9401</b>	<b>Unavailable balance, start of year: Offsetting collections</b>																					
9401	+	4398	Offsetting Collections Temporarily Precluded from Obligation		B												U			1/3/4		
<b>9402</b>	<b>Unavailable balance, end of year: Offsetting collections</b>																					
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation		E												U			1/3/4		
<b>9502</b>	<b>Unpaid obligations, end of year</b>																					
9502	+	4801	Undelivered Orders - Obligations, Unpaid		E												U/E					
9502	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E												U/E					
9502	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E												U/E					
9502	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E												U/E					
9502	+	4901	Delivered Orders - Obligations, Unpaid		E												U/E					
9502	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E												U/E					
9502	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E												U/E					
9502	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E												U/E					

**SUPPLEMENT**  
**Additional Information and Footnotes**

**SECTION V**

**Additional Information:**

1. Shaded attribute domain values are FACTS II supplied.
2. Use of USSGL 4119 in Fund\_Type 2 (Special Fund) and Fund\_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSS.

**Footnotes:**

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

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
			<b>Assets</b>				
			<b>Intragovernmental</b>				
<b>1</b>			<b>Fund Balance With Treasury</b>				
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
<b>2</b>			<b>Investments</b>				
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1690	Other Investments	F	E		
<b>3</b>	<b>Accounts Receivable</b>						
3	E	1310	Accounts Receivable	F	E/O		
3	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	E	1335	Expenditure Transfers Receivable	F	E/O		2
3	E	1340	Interest Receivable	F	E/O		
3	E	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
<b>4</b>	<b>Loans Receivable</b>						
4	E	1340	Interest Receivable	F	E		5
4	E	1349	Allowance for Loss on Interest Receivable	F	E		5
4	E	1350	Loans Receivable	F	E		
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		5

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
<b>5</b>		<b>Other</b>					
5	E	1410	Advances to Others	F	E/O		
5	E	1450	Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6
5	E	1990	Other Assets	F	E/O		
<b>6</b>		<b>Total Intragovernmental</b>					
6		CALC (1..5)					
		<b>Assets With the Public</b>					
<b>7</b>		<b>Cash and Other Monetary Assets</b>					
7	E	1110	Undeposited Collections	N	E/O		2
7	E	1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	E		2
7	E	1190	Other Cash	N	E/O		2
7	E	1195	Other Monetary Assets	N	E/O		2
7	E	1200	Foreign Currency	N	E/O		2
7	E	1531	Seized Monetary Instruments	N	O		2
7	E	1532	Seized Cash Deposited	N	O		2
<b>8</b>		<b>Investments</b>					
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1618	Market Adjustment - Investments	N	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
<b>9</b>			<b>Accounts Receivable, Net</b>				
9	E	1310	Accounts Receivable	N	E/O		
9	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	E	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
<b>10</b>			<b>Taxes Receivable, Net</b>				
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
<b>11</b>			<b>Loans Receivable and Related Foreclosed Property, Net</b>				
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
<b>12</b>			<b>Inventory and Related Property, Net</b>				
12	E	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	E	1514	Operating Materials and Supplies Held For Repair		E		
12	E	1519	Operating Materials and Supplies - Allowance		E		
12	E	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		
12	E	1523	Inventory Held for Repair		E		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		E		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	E	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	E	1569	Commodities - Allowance		E		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	E	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
<b>13</b>			<b>General Property, Plant, and Equipment, Net</b>				
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
13	E	1719	Accumulated Depreciation on Improvements to Land	N	E		2
13	E	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	E		2
13	E	1740	Other Structures and Facilities	N	E		2
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	E	1750	Equipment	N	E		2
13	E	1759	Accumulated Depreciation on Equipment	N	E		2
13	E	1810	Assets Under Capital Lease	N	E		2
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	E	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	E	1832	Internal-Use Software in Development	N			2
13	E	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	E	1840	Other Natural Resources	N	E		2
13	E	1849	Allowance for Depletion	N	E		2
13	E	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
<b>14</b>	<b>Other</b>						
14	E	1410	Advances to Others	N	E/O		
14	E	1450	Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
<b>15</b>	<b>Total Assets</b>						
15	CALC (6..14)						
<b>16</b>	<b>Stewardship PP&amp;E</b>						

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
			<b>Liabilities</b>				
			<b>Intragovernmental</b>				
<b>17</b>			<b>Accounts Payable</b>				
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable	F		C	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		C	2
17	E	2155	Expenditure Transfers Payable	F		C	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F		C	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
<b>18</b>			<b>Debt</b>				
18	E	2140	Accrued Interest Payable	F		C/U	9
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2540	Participation Certificates	F		C/U	
18	E	2590	Other Debt	F		C/U	
<b>19</b>			<b>Other</b>				
19	E	2130	Contract Holdbacks	F		C	
19	E	2190	Other Accrued Liabilities	F		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
19	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
19	E	2225	Unfunded FECA Liability	F		C/U	2
19	E	2290	Other Unfunded Employment Related Liability	F		C/U	
19	E	2310	Advances From Others	F		C	
19	E	2320	Deferred Credits	F		C/U	
19	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2950	Liability for Subsidy Related to Undisbursed Loans	F		C	2
19	E	2970	Resources Payable to Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
<b>20</b>	<b>Total Intragovernmental</b>						
20	CALC (16..19)						
			<b>Liabilities With the Public</b>				
<b>21</b>	<b>Accounts Payable</b>						
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable	N		C	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
<b>22</b>	<b>Loan Guarantee Liability</b>						
22	E	2180	Loan Guarantee Liability	N		C	2
<b>23</b>	<b>Debt Held by the Public</b>						
23	E	2140	Accrued Interest Payable	N		C/U	9
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2540	Participation Certificates	N		C/U	
23	E	2590	Other Debt	N		C/U	
<b>24</b>	<b>Federal Employee and Veteran Benefits</b>						
24	E	2190	Other Accrued Liabilities	N		C/U	12
24	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2217	Benefit Premiums Payable to Carriers	N		C	2
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
<b>25</b>	<b>Environmental and Disposal Liabilities</b>						
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
<b>26</b>	<b>Benefits Due and Payable</b>						
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
<b>27</b>	<b>Other</b>						
27	E	2130	Contract Holdbacks	N		C	
27	E	2190	Other Accrued Liabilities	N		C/U	
27	E	2210	Accrued Funded Payroll and Leave	N		C	2
27	E	2211	Withholdings Payable	N		C	2
27	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
27	E	2220	Unfunded Leave	N		C/U	2
27	E	2290	Other Unfunded Employment Related Liability	N		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
27	E	2310	Advances From Others	N		C	
27	E	2320	Deferred Credits	N		C/U	
27	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	2
27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		C/U	
<b>28</b>			<b>Total Liabilities</b>				
28		CALC (19..27)					
<b>29</b>			<b>Commitments and Contingencies (Note 16)</b>				
			<b>Net Position</b>				
<b>30</b>			<b>Unexpended Appropriations - Earmarked Funds (Note 20)</b>				
30	B	3100	Unexpended Appropriations - Cumulative				10
30	E	3101	Unexpended Appropriations - Appropriations Received				10
30	E	3102	Unexpended Appropriations - Transfers-In	F			10
30	E	3103	Unexpended Appropriations - Transfers-Out	F			10
30	E	3106	Unexpended Appropriations - Adjustments				10
30	E	3107	Unexpended Appropriations - Used				10
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors				10
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
<b>31</b>			<b>Unexpended Appropriations - Other Funds</b>				
31	B	3100	Unexpended Appropriations - Cumulative				11
31	E	3101	Unexpended Appropriations - Appropriations Received				11
31	E	3102	Unexpended Appropriations - Transfers-In				11
31	E	3103	Unexpended Appropriations - Transfers-Out				11
31	E	3106	Unexpended Appropriations - Adjustments				11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
31	E	3107	Unexpended Appropriations - Used				11
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors				11
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
<b>32</b>	<b>Cumulative Results of Operations - Earmarked Funds (Note 20)</b>						
32	B	3310	Cumulative Results of Operations				10
32	E	5100	Revenue From Goods Sold	F/N			10
32	E	5109	Contra Revenue for Goods Sold	F/N			10
32	E	5200	Revenue From Services Provided	F/N			10
32	E	5209	Contra Revenue for Services Provided	F/N			10
32	E	5310	Interest Revenue - Other	F/N			10
32	E	5311	Interest Revenue - Investments	F/N			10
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
32	E	5400	Benefit Program Revenue	F/N			10
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
32	E	5500	Insurance and Guarantee Premium Revenue	N			10
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
32	E	5600	Donated Revenue - Financial Resources	N			10
32	E	5609	Contra Revenue for Donations - Financial Resources	N			10
32	E	5610	Donated Revenue - Nonfinancial Resources	N			10
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
32	E	5700	Expended Appropriations				10
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			10

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			10
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			10
32	E	5750	Expenditure Financing Sources - Transfers-In	F			10
32	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			10
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
32	E	5780	Imputed Financing Sources	F			10
32	E	5790	Other Financing Sources	F			10
32	E	5799	Adjustment of Appropriations Used				10
32	E	5800	Tax Revenue Collected	F/N			10
32	E	5801	Tax Revenue Accrual Adjustment	F/N			10
32	E	5809	Contra Revenue for Taxes	F/N			10
32	E	5890	Tax Revenue Refunds	F/N			10
32	E	5900	Other Revenue	F/N			10
32	E	5909	Contra Revenue for Other Revenue	F/N			10
32	E	5990	Collections for Others	F/N			10
32	E	5991	Accrued Collections for Others	F/N			10
32	E	6100	Operating Expenses/Program Costs	F/N			10
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
32	E	6199	Adjustment to Subsidy Expense	N			10
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
32	E	6320	Interest Expenses on Securities	F/N			10
32	E	6330	Other Interest Expenses	F/N			10
32	E	6400	Benefit Expense	F/N			10
32	E	6500	Cost of Goods Sold	N			10
32	E	6600	Applied Overhead	N			10
32	E	6610	Cost Capitalization Offset	N			10
32	E	6710	Depreciation, Amortization, and Depletion	N			10
32	E	6720	Bad Debt Expense	F/N			10
32	E	6730	Imputed Costs	F			10
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
32	E	6800	Future Funded Expenses	F/N			10

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
32	E	6900	Nonproduction Costs	F/N			10
32	E	7110	Gains on Disposition of Assets - Other	N			10
32	E	7111	Gains on Disposition of Investments	F/N			10
32	E	7112	Gains on Disposition of Borrowings	F			10
32	E	7180	Unrealized Gains	F/N			10
32	E	7190	Other Gains	F/N			10
32	E	7210	Losses on Disposition of Assets - Other	N			10
32	E	7211	Losses on Disposition of Investments	F/N			10
32	E	7212	Losses on Disposition of Borrowings	F			10
32	E	7280	Unrealized Losses	F/N			10
32	E	7290	Other Losses	F/N			10
32	E	7300	Extraordinary Items	N			10
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
32	E	7500	Distribution of Income - Dividend	F/N			10
32	E	7600	Changes in Actuarial Liability	N			10
<b>33</b>			<b>Cumulative Results of Operations - Other Funds</b>				
33	B	3310	Cumulative Results of Operations				11
33	E	5100	Revenue From Goods Sold	F/N			11
33	E	5109	Contra Revenue for Goods Sold	F/N			11
33	E	5200	Revenue From Services Provided	F/N			11
33	E	5209	Contra Revenue for Services Provided	F/N			11
33	E	5310	Interest Revenue - Other	F/N			11
33	E	5311	Interest Revenue - Investments	F/N			11
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			11
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			11
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			11
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			11
33	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			11
33	E	5400	Benefit Program Revenue	F/N			11
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			11
33	E	5500	Insurance and Guarantee Premium Revenue	N			11
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			11
33	E	5600	Donated Revenue - Financial Resources	N			11
33	E	5609	Contra Revenue for Donations - Financial Resources	N			11
33	E	5610	Donated Revenue - Nonfinancial Resources	N			11
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			11
33	E	5700	Expended Appropriations				11
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				11
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			11
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			11
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			11
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			11
33	E	5750	Expenditure Financing Sources - Transfers-In	F			11
33	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			11
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			11
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			11
33	E	5780	Imputed Financing Sources	F			11
33	E	5790	Other Financing Sources	F			11
33	E	5799	Adjustment of Appropriations Used				11
33	E	5800	Tax Revenue Collected	F/N			11
33	E	5801	Tax Revenue Accrual Adjustment	F/N			11
33	E	5809	Contra Revenue for Taxes	F/N			11
33	E	5890	Tax Revenue Refunds	F/N			11
33	E	5900	Other Revenue	F/N			11
33	E	5909	Contra Revenue for Other Revenue	F/N			11
33	E	5990	Collections for Others	F/N			11
33	E	5991	Accrued Collections for Others	F/N			11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Add. Info.
33	E	6100	Operating Expenses/Program Costs	F/N			11
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			11
33	E	6199	Adjustment to Subsidy Expense	N			11
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			11
33	E	6320	Interest Expenses on Securities	F/N			11
33	E	6330	Other Interest Expenses	F/N			11
33	E	6400	Benefit Expense	F/N			11
33	E	6500	Cost of Goods Sold	N			11
33	E	6600	Applied Overhead	N			11
33	E	6610	Cost Capitalization Offset	N			11
33	E	6710	Depreciation, Amortization, and Depletion	N			11
33	E	6720	Bad Debt Expense	F/N			11
33	E	6730	Imputed Costs	F			11
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			11
33	E	6800	Future Funded Expenses	F/N			11
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			11
33	E	6900	Nonproduction Costs	F/N			11
33	E	7110	Gains on Disposition of Assets - Other	N			11
33	E	7111	Gains on Disposition of Investments	F/N			11
33	E	7112	Gains on Disposition of Borrowings	F			11
33	E	7180	Unrealized Gains	F/N			11
33	E	7190	Other Gains	F/N			11
33	E	7210	Losses on Disposition of Assets - Other	N			11
33	E	7211	Losses on Disposition of Investments	F/N			11
33	E	7212	Losses on Disposition of Borrowings	F			11
33	E	7280	Unrealized Losses	F/N			11
33	E	7290	Other Losses	F/N			11
33	E	7300	Extraordinary Items	N			11
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			11
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entitiy (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	E	7500	Distribution of Income - Dividend	F/N			11
33	E	7600	Changes in Actuarial Liability	N			11
<b>34</b>	<b>Total Net Position</b>						
34	CALC (29..33)						
<b>35</b>	<b>Total Liabilities and Net Position</b>						
35	CALC (28 + 34)						

SUPPLEMENT

SECTION V

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)
- 3/ Related to investments
- 4/ Related to accounts receivable
- 5/ Related to loans receivable
- 6/ Do not use without permission from Treasury or OMB
- 7/ Related to loans
- 8/ Related to accounts payable
- 9/ Related to debt
- 10/ Earmarked Treasury Account Symbols (TAS) only
- 11/ Other than earmarked TAS
- 12/ Incurred But Not Reported (IBNR) related to employee health care programs

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## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			
				Federal/ NonFederal	Exchange /	Cust/ Noncust	Addl. Info.
<b>Program Costs:</b>							
<b>Program A:</b>							
<b>1</b>	<b>Gross costs (Note 22)</b>						
1	E	6100	Operating Expenses/Program Costs	F/N			2
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
1	E	6199	Adjustment to Subsidy Expense	N			2
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			2
1	E	6320	Interest Expenses on Securities	F/N			2
1	E	6330	Other Interest Expenses	F/N			2
1	E	6400	Benefit Expense	F/N			2,3
1	E	6500	Cost of Goods Sold	N			2
1	E	6600	Applied Overhead	N			2
1	E	6610	Cost Capitalization Offset	N			2
1	E	6710	Depreciation, Amortization, and Depletion	N			2
1	E	6720	Bad Debt Expense	F/N			2
1	E	6730	Imputed Costs	F			2
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			2
1	E	6800	Future Funded Expenses	F/N			2,3,4
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3
1	E	6900	Nonproduction Costs	F/N			3,5
1	E	7210	Losses on Disposition of Assets - Other	F/N	X		2,3
1	E	7211	Losses on Disposition of Investments	F/N	X		2,3
1	E	7212	Losses on Disposition of Borrowings	F/N	X		2,3
1	E	7280	Unrealized Losses	F/N	X		2,3
1	E	7290	Other Losses	F/N	X		2,3
1	E	7300	Extraordinary Items	N	X		2,3
1	E	7500	Distribution of Income - Dividend	N	X		2,3
1	E	7600	Changes in Actuarial Liability	N			2,3

## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			
				Federal/ NonFederal	Exchange /	Cust/ Noncust	Addl. Info.
<b>2</b>			<b>Less: Earned Revenue</b>				
2	E	5100	Revenue From Goods Sold	F/N	X		6
2	E	5109	Contra Revenue for Goods Sold	F/N	X		6
2	E	5200	Revenue From Services Provided	F/N	X		6
2	E	5209	Contra Revenue for Services Provided	F/N	X		6
2	E	5310	Interest Revenue - Other	F/N	X	A	
2	E	5311	Interest Revenue - Investments	F/N	X	A	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	A	
2	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	A	
2	E	5400	Benefit Program Revenue	F/N	X		
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	E	5500	Insurance and Guarantee Premium Revenue	N	X		6
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		6
2	E	5900	Other Revenue	F/N	X		
2	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	E	7110	Gains on Disposition of Assets - Other	F/N	X		2,3
2	E	7111	Gains on Disposition of Investments	F/N	X		2,3
2	E	7112	Gains on Disposition of Borrowings	F/N	X		2,3
2	E	7180	Unrealized Gains	F/N	X		2,3
2	E	7190	Other Gains	F/N	X		2,3
<b>3</b>			<b>Net Program Costs</b>				
3		CALC (1 - 2)					
<b>4</b>			<b>Costs not assigned to programs</b>				
4	E	6400	Benefit Expense	F/N			3,7
4	E	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7

## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			
				Federal/ NonFederal	Exchange /	Cust/ Noncust	Add. Info.
4	E	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	X		3,7
4	E	7211	Losses on Disposition of Investments	F/N	X		3,7
4	E	7212	Losses on Disposition of Borrowings	F	X		3,7
4	E	7280	Unrealized Losses	F/N	X		3,7
4	E	7290	Other Losses	F/N	X		3,7
4	E	7300	Extraordinary Items	F/N	X		3,7
4	E	7500	Distribution of Income - Dividend	N	X		3,7
4	E	7600	Changes in Actuarial Liability	N			3,7
<b>5</b>			<b>Less: Earned revenues not attributed to programs</b>				
5	E	5310	Interest Revenue - Other	F/N	X		8
5	E	5311	Interest Revenue - Investments	F/N	X		8
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		8
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		8
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		8
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		8
5	E	5900	Other Revenue	F/N	X		8
5	E	5909	Contra Revenue for Other Revenue	F/N	X		8
5	E	7110	Gains on Disposition of Assets - Other	N	X		3,7
5	E	7111	Gains on Disposition of Investments	F/N	X		3,7
5	E	7112	Gains on Disposition of Borrowings	F	X		3,7
5	E	7180	Unrealized Gains	F/N	X		3,7
5	E	7190	Other Gains	F/N	X		3,7
<b>6</b>			<b>Net Cost of Operations</b>				
6		CALC (3+4-5)					

**SUPPLEMENTAL**

**SECTION V**

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. By definition, the only valid attribute domain value for this USSGL account is X - Exchange
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
<b>Adjusted Trial Balance</b>								
<b>Cumulative Results Of Operations:</b>								
<b>1</b>	<b>Beginning Balances</b>							
1	B	3310	Cumulative Results of Operations	X	X			
<b>2</b>	<b>Adjustments (+/-)</b>							
<b>2a</b>	<b>Changes in Accounting Principles (+/-)</b>							
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			
<b>2b</b>	<b>Corrections of Errors (+/-)</b>							
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			
<b>3</b>	<b>Beginning Balances, as Adjusted</b>							
3	CALC (1..2b)			X	X			
<b>Budgetary Financing Sources:</b>								
<b>4</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>							
4	E	5790	Other Financing Sources	X	X			8
<b>5</b>	<b>Appropriations Used</b>							
5	E	5700	Expended Appropriations	X	X			4
<b>6</b>	<b>Nonexchange Revenue</b>							
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

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
6	E	5320	Penalties, Fines, and Administrative Fees Revenue	X	X	T	A	
6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	X	X	T	A	
6	E	5400	Benefit Program Revenue	X	X	T		
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		
6	E	5800	Tax Revenue Collected	X	X	T	A	9, 12
6	E	5801	Tax Revenue Accrual Adjustment	X	X	T	A	9, 12
6	E	5809	Contra Revenue for Taxes	X	X	T	A	9, 12
6	E	5890	Tax Revenue Refunds	X	X	T	A	9, 12
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
<b>7</b>			<b>Donations and Forfeitures of Cash and Cash Equivalents</b>					
7	E	5600	Donated Revenue - Financial Resources	X	X	T		12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T		12
7	E	5900	Other Revenue	X	X	T		3
7	E	5909	Contra Revenue for Other Revenue	X	X	T		3
<b>8</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>					
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts 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			
<b>9</b>			<b>Other (+/-)</b>					
9	E	5790	Other Financing Sources	X	X			2
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
9	E	7111	Gains on Disposition of Investments	X	X	T		2
9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
9	E	7180	Unrealized Gains	X	X	T		2
9	E	7190	Other Gains	X	X	T		2
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
9	E	7211	Losses on Disposition of Investments	X	X	T		2
9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
9	E	7280	Unrealized Losses	X	X	T		2
9	E	7290	Other Losses	X	X	T		2
9	E	7500	Distribution of Income - Dividend	X	X	T		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
<b>Other Financing Sources (Non Exchange):</b>								
<b>10</b>	<b>Donations and Forfeitures of Property</b>							
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5900	Other Revenue	X	X	T		5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 6
<b>11</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>							
11	E	5720	Financing Sources Transferred In Without	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
<b>12</b>	<b>Imputed Financing</b>							
12	E	5780	Imputed Financing Sources	X	X			
<b>13</b>	<b>Other (+/-)</b>							
13	E	5790	Other Financing Sources	X	X			5
13	E	5799	Adjustment of Appropriations Used	X	X			5
13	E	5900	Other Revenue	X	X	T		5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 7
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5
13	E	7111	Gains on Disposition of Investments	X	X	T		5
13	E	7112	Gains on Disposition of Borrowings	X	X	T		5
13	E	7180	Unrealized Gains	X	X	T		5
13	E	7190	Other Gains	X	X	T		5
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5
13	E	7211	Losses on Disposition of Investments	X	X	T		5
13	E	7212	Losses on Disposition of Borrowings	X	X	T		5
13	E	7280	Unrealized Losses	X	X	T		5
13	E	7290	Other Losses	X	X	T		5
13	E	7500	Distribution of Income - Dividend	X	X	T		5
<b>14</b>	<b>Total Financing Sources</b>							
14	CALC (4..13)			X	X			
<b>15</b>	<b>Net Cost of Operations (+/-)</b>			X	X			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
<b>16</b>			<b>Net Change</b>					
16			CALC (14-15)					
<b>17</b>			<b>Cumulative Results of Operations</b>					
17			CALC (3+16)	X	X			
<b>Unexpended Appropriations:</b>								
<b>18</b>			<b>Beginning Balances</b>					
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
<b>19</b>			<b>Adjustments (+/-)</b>					
<b>19a</b>			<b>Changes in Accounting Principles (+/-)</b>					
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
<b>19b</b>			<b>Corrections of Errors (+/-)</b>					
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors	X	X			
<b>20</b>			<b>Beginning Balances, as Adjusted</b>					
20			CALC (18..19b)	X	X			
<b>Budgetary Financing Sources:</b>								
<b>21</b>			<b>Appropriations Received</b>					
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
<b>22</b>			<b>Appropriations Transferred-In/Out (+/-)</b>					
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
<b>23</b>			<b>Other Adjustments (Rescissions, etc.) (+/-)</b>					
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
<b>24</b>			<b>Appropriations Used</b>					
24	E	3107	Unexpended Appropriations - Used	X	X			
<b>25</b>			<b>Total Budgetary Financing Sources</b>					
25			CALC (21..24)	X	X			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
<b>26</b>			<b>Total Unexpended Appropriations</b>					
26		CALC (20+25)		X	X			
<b>27</b>			<b>Net Position</b>					
27		CALC (17+26)		X	X			10

## SUPPLEMENT

## SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 4A 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>Resources Used to Finance Activities:</b>						
<b>Budgetary Resources Obligated</b>						
<b>1</b>	<b>Obligations incurred (Must = SBR line 8)</b>					
1	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	E	4902	Delivered Orders - Obligations, Paid			
1	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
<b>2</b>	<b>Less: Spending authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2</b>					
2	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	E-B	4221	Unfilled Customer Orders Without Advance			3
2	E-B	4222	Unfilled Customer Orders With Advance			3
2	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	E	4252	Reimbursements and Other Income Earned - Collected			
2	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	E	4260	Actual Collections of "governmental-type" Fees			
2	E	4261	Actual Collections of Business-Type Fees			
2	E	4262	Actual Collections of Loan Principal			
2	E	4263	Actual Collections of Loan Interest			
2	E	4264	Actual Collections of Rent			
2	E	4265	Actual Collections From Sale of Foreclosed Property			
2	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	E	4271	Actual Program Fund Subsidy Collected			
2	E	4273	Interest Collected From Treasury			
2	E	4275	Actual Collections From Liquidating Fund			
2	E	4276	Actual Collections From Financing Fund			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
2	E	4277	Other Actual Collections - Federal			
2	E-B	4281	Actual Program Fund Subsidy Receivable			
2	E-B	4283	Interest Receivable From Treasury			
2	E-B	4285	Receivable From the Liquidating Fund			
2	E-B	4286	Receivable From the Financing Fund			
2	E-B	4287	Other Federal Receivables			
2	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
<b>3</b>			<b>Obligations net of offsetting collections and recoveries</b>			
3			CALC (1 - 2)			
<b>4</b>			<b>Less: Offsetting receipts (Must = SBR line 19C)</b>			4
4	E-B	1010	Fund Balance With Treasury			47
4	E	5100	Revenue From Goods Sold			
4	E	5109	Contra Revenue for Goods Sold			
4	E	5200	Revenue From Services Provided			
4	E	5209	Contra Revenue for Services Provided			
4	E	5310	Interest Revenue - Other			
4	E	5311	Interest Revenue - Investments			
4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	E	5318	Contra Revenue for Interest Revenue - Investments			
4	E	5319	Contra Revenue for Interest Revenue - Other			
4	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	E	5400	Benefit Program Revenue			
4	E	5409	Contra Revenue for Benefit Program Revenue			
4	E	5500	Insurance and Guarantee Premium Revenue			
4	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	E	5600	Donated Revenue - Financial Resources			
4	E	5609	Contra Revenue for Donations - Financial Resources			
4	E	5750	Expenditure Financing Sources - Transfers-In			
4	E	5800	Tax Revenue Collected			
4	E	5801	Tax Revenue Accrual Adjustment			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
4	E	5809	Contra Revenue for Taxes			
4	E	5890	Tax Revenue Refunds			
4	E	5900	Other Revenue			
4	E	5909	Contra Revenue for Other Revenue			
<b>5</b>	<b>Net obligations</b>					
5	CALC (3 - 4)					
<b>Other Resources</b>						
<b>6</b>	<b>Donations and forfeitures of property (Must = CNP line 10)</b>					
6	E	5610	Donated Revenue - Nonfinancial Resources			
6	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	E	5900	Other Revenue			5, 6
6	E	5909	Contra Revenue for Other Revenue			5, 6
<b>7</b>	<b>Transfers in/out without reimbursement (+/-) (Must = CNP line 11)</b>					
7	E	5720	Financing Sources Transferred In Without Reimbursement			
7	E	5730	Financing Sources Transferred Out Without Reimbursement			
<b>8</b>	<b>Imputed financing from costs absorbed by others (Must = CNP line 12)</b>					
8	E	5780	Imputed Financing Sources			
<b>9</b>	<b>Other (+/-) (Must = CNP line 13)</b>					
9	E	5790	Other Financing Sources			6
9	E	5799	Adjustment of Appropriations Used			
9	E	5900	Other Revenue		T	6
9	E	5909	Contra Revenue for Other Revenue		T	6
9	E	7110	Gains on Disposition of Assets - Other		T	6
9	E	7111	Gains on Disposition of Investments		T	6
9	E	7112	Gains on Disposition of Borrowings		T	6
9	E	7180	Unrealized Gains		T	6
9	E	7190	Other Gains		T	6
9	E	7210	Losses on Disposition of Assets - Other		T	6
9	E	7211	Losses on Disposition of Investments		T	6
9	E	7212	Losses on Disposition of Borrowings		T	6
9	E	7280	Unrealized Losses		T	6
9	E	7290	Other Losses		T	6

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
				Adjusted Trial Balance		
9	E	7500	Distribution of Income - Dividend		T	6
<b>10</b>	<b>Net other resources used to finance activities</b>					
		CALC (6...9)				
<b>11</b>	<b>Total resources used to finance activities</b>					
		CALC (5+10)				
<b>Resources Used to Finance Items not Part of the Net Cost of Operations</b>						
<b>12</b>	<b>Change in budgetary resources obligated for goods, services, and benefits ordered but not yet provided</b>					
12	E-B	4221	Unfilled Customer Orders Without Advance			
12	E-B	4222	Unfilled Customer Orders With Advance			
12	E-B	4801	Undelivered Orders - Obligations, Unpaid			7
12	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			7
12	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
<b>13</b>	<b>Resources that fund expenses recognized in prior periods</b>					
13	E	6790	Other Expenses Not Requiring Budgetary Resources			8, 12
13	E-B	2160	Entitlement Benefits Due and Payable			9, 13
13	E-B	2170	Subsidy Payable to the Financing Account			10, 13
13	E-B	2190	Other Accrued Liabilities			9, 13
13	E-B	2220	Unfunded Leave			9, 13
13	E-B	2225	Unfunded FECA Liability			9, 13
13	E-B	2290	Other Unfunded Employment Related Liability			9, 13
13	E-B	2610	Actuarial Pension Liability			9, 13
13	E-B	2620	Actuarial Health Insurance Liability			9, 13
13	E-B	2630	Actuarial Life Insurance Liability			9, 13
13	E-B	2650	Actuarial FECA Liability			9, 13
13	E-B	2690	Other Actuarial Liabilities			9, 13
13	E-B	2920	Contingent Liabilities			9, 13
13	E-B	2940	Capital Lease Liability			9, 11, 13

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
13	E-B	2960	Accounts Payable From Canceled Appropriations			9, 13
13	E-B	2990	Other Liabilities Without Related Budgetary Obligations			9, 13
13	E-B	2995	Estimated Cleanup Cost Liability			9, 13
<b>-OR-</b>						
13	E-B	1310	Accounts Receivable			12, 14
13	E	6800	Future Funded Expenses			13, 15
13	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			13, 15, 16
13	E	7600	Changes in Actuarial Liability			13, 15, 16
<b>14</b>	<b>Budgetary offsetting collections and receipts that do not affect net cost of operations</b>					
<b>14A</b>	<b>Credit program collections that increase liabilities for loan guarantees or allowances for subsidy</b>					
14A	E	4260	Actual Collections of "governmental-type" Fees			7
14A	E	4261	Actual Collections of Business-Type Fees			7
14A	E	4262	Actual Collections of Loan Principal			7
14A	E	4263	Actual Collections of Loan Interest			7
14A	E	4264	Actual Collections of Rent			7
14A	E	4265	Actual Collections From Sale of Foreclosed Property			7
14A	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			7
14A	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			7
14A	E	4271	Actual Program Fund Subsidy Collected			7
14A	E	4273	Interest Collected From Treasury			7
14A	E	4275	Actual Collections From Liquidating Fund			7
14A	E	4277	Other Actual Collections - Federal			7
14A	E-B	4281	Actual Program Fund Subsidy Receivable			7
14A	E	4283	Interest Receivable From Treasury			7
14A	E-B	4285	Receivable From the Liquidating Fund			7
14A	E-B	4286	Receivable From the Financing Fund			7
14A	E-B	4287	Other Federal Receivables			7
<b>14B</b>	<b>Other</b>					
14B	E-B	1010	Fund Balance With Treasury			47
14B	E	5310	Interest Revenue - Other		T	
14B	E	5311	Interest Revenue - Investments		T	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
14B	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	E	5319	Contra Revenue for Interest Revenue - Other		T	
14B	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	E	5400	Benefit Program Revenue		T	
14B	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	E	5600	Donated Revenue - Financial Resources		T	
14B	E	5609	Contra Revenue for Donations - Financial Resources		T	
14B	E	5750	Expenditure Financing Sources - Transfers-In		T	
14B	E	5800	Tax Revenue Collected		T	
14B	E	5801	Tax Revenue Accrual Adjustment		T	
14B	E	5809	Contra Revenue for Taxes		T	
14B	E	5890	Tax Revenue Refunds		T	
14B	E	5900	Other Revenue		T	
14B	E	5909	Contra Revenue for Other Revenue		T	
<b>15</b>			<b>Resources that finance the acquisition of assets</b>			
15	E	8802	Purchases of Property, Plant, and Equipment			
15	E	<b>8803</b>	<b>Purchases of Inventory and Related Property</b>			
15	E	<b>8804</b>	<b>Purchases of Assets - Other</b>			
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
<b>-OR-</b>						
15	E-B	1511	Operating Materials and Supplies Held for Use			22
15	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			22
15	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			22
15	E-B	1521	Inventory Purchased for Resale			22

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1522	Inventory Held in Reserve for Future Sale			22
15	E-B	1523	Inventory Held for Repair			22
15	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			22
15	E-B	1525	Inventory - Raw Materials			22
15	E-B	1526	Inventory - Work-in-Process			22
15	E-B	1527	Inventory - Finished Goods			22
15	E-B	1529	Inventory - Allowance			23
15	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			22
15	E-B	1569	Commodities - Allowance			23
15	E-B	1571	Stockpile Materials Held in Reserve			22
15	E-B	1572	Stockpile Materials Held for Sale			22
15	E-B	1591	Other Related Property			22
15	E-B	1599	Other Related Property - Allowance			23
15	E-B	1711	Land and Land Rights			22
15	E-B	1712	Improvements to Land			22
15	E-B	1719	Accumulated Depreciation on Improvements to Land			23
15	E-B	1720	Construction-in-Progress			22
15	E-B	1730	Buildings, Improvements, and Renovations			22
15	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			23
15	E-B	1740	Other Structures and Facilities			22
15	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			23
15	E-B	1750	Equipment			22
15	E-B	1759	Accumulated Depreciation on Equipment			23
15	E-B	1810	Assets Under Capital Lease			22
15	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			23
15	E-B	1820	Leasehold Improvements			22
15	E-B	1829	Accumulated Amortization on Leasehold Improvements			23
15	E-B	1830	Internal-Use Software			22
15	E-B	1832	Internal-Use Software in Development			22
15	E-B	1839	Accumulated Amortization on Internal-Use Software			23
15	E-B	1840	Other Natural Resources			22
15	E-B	1849	Allowance for Depletion			23
15	E-B	1890	Other General Property, Plant, and Equipment			22
15	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			23
15	E-B	1990	Other Assets			22
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		22
15	E-B	1690	Other Investments	N		22
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
			<b>Comment:</b> If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).			
			<b>Comment:</b> For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.			
			<b>Comment:</b> USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.			
<b>16</b>			<b>Other resources or adjustments to net obligated resources that do not affect net cost of operations/3</b>			
16	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		48
16	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	E	5610	Donated Revenue - Nonfinancial Resources			
16	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	E	5720	Financing Sources Transferred In Without Reimbursement			
16	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	E	5750	Expenditure Financing Sources - Transfers-In			25

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## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
16	E	5760	Expenditure Financing Sources - Transfers-Out			
16	E	5790	Other Financing Sources			
16	E	7110	Gains on Disposition of Assets - Other		T	
16	E	7111	Gains on Disposition of Investments		T	
16	E	7112	Gains on Disposition of Borrowings		T	
16	E	7180	Unrealized Gains		T	
16	E	7190	Other Gains		T	
16	E	7210	Losses on Disposition of Assets - Other		T	
16	E	7211	Losses on Disposition of Investments		T	
16	E	7212	Losses on Disposition of Borrowings		T	
16	E	7280	Unrealized Losses		T	
16	E	7290	Other Losses		T	
16	E	7400	Prior-Period Adjustments Due to Corrections of Errors			26 ,27
16	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			26, 27
<b>17</b>	<b>Total resources used to finance items not part of the net cost of operations</b>					
		CALC (12...16)				
<b>18</b>	<b>Total resources used to finance the net cost of operations</b>					
		CALC (11-17)				
<b>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</b>						
<b>Components Requiring or Generating Resources in Future Periods:</b>						
<b>19</b>	<b>Increase in annual leave liability</b>					
19	E-B	2220	Unfunded Leave			28, 29
<b>-OR-</b>						
19	E	6800	Future Funded Expenses			28, 30
<b>20</b>	<b>Increase in environmental and disposal liability</b>					
20	E-B	2995	Estimated Cleanup Cost Liability			28, 29
<b>-OR-</b>						
20	E	6800	Future Funded Expenses			28, 31
<b>21</b>	<b>Upward/Downward reestimates of credit subsidy expense (+/-)</b>					
21	E	6199	Adjustment to Subsidy Expense			28, 32

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## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
21	E	6800	Future Funded Expenses			28, 33
<b>-OR-</b>						
21	E-B	2110	Accounts Payable			28, 34
21	E-B	2170	Subsidy Payable to the Financing Account			28, 35
22	<b>Increase in exchange revenue receivable from the public</b>					
22	E-B	1310	Accounts Receivable		X	36
22	E-B	1319	Allowance for Loss on Accounts Receivable		X	36
22	E-B	1340	Interest Receivable		X	37
22	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	<b>Other (+/-)</b>					
23	E-B	2160	Entitlement Benefits Due and Payable			28, 38
23	E-B	2190	Other Accrued Liabilities			28, 38
23	E-B	2225	Unfunded FECA Liability			28, 29
23	E-B	2290	Other Unfunded Employment Related Liability			28, 29
23	E-B	2610	Actuarial Pension Liability			28, 29
23	E-B	2620	Actuarial Health Insurance Liability			28, 29
23	E-B	2630	Actuarial Life Insurance Liability			28, 29
23	E-B	2650	Actuarial FECA Liability			28, 29
23	E-B	2690	Other Actuarial Liabilities			28, 29
23	E-B	2920	Contingent Liabilities			28, 29
23	E-B	2940	Capital Lease Liability			28, 39
23	E-B	2960	Accounts Payable From Canceled Appropriations			28, 29
23	E-B	2990	Other Liabilities Without Related Budgetary Obligations			28, 29
<b>-OR-</b>						
23	E	6800	Future Funded Expenses			40
23	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			40
24	<b>Total Components of net cost of operations that will require or generate resources in future periods</b>					
24	CALC (19...23)					
<b>Components not Requiring or Generating Resources:</b>						

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## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting



Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>25</b>	<b>Depreciation and amortization</b>					
25	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	E	6710	Depreciation, Amortization, and Depletion			
<b>26</b>	<b>Revaluation of assets or liabilities (+/-)</b>					
26	E	7110	Gains on Disposition of Assets - Other		X	41
26	E	7111	Gains on Disposition of Investments		X	
26	E	7112	Gains on Disposition of Borrowings		X	
26	E	7180	Unrealized Gains		X	
26	E	7190	Other Gains		X	
26	E	7210	Losses on Disposition of Assets - Other		X	
26	E	7211	Losses on Disposition of Investments		X	
26	E	7212	Losses on Disposition of Borrowings		X	
26	E	7280	Unrealized Losses		X	
26	E	7290	Other Losses		X	
26	E	7300	Extraordinary Items			
<b>27</b>	<b>Other (+-)/3</b>					
27	E	5311	Interest Revenue - Investments		X	42
27	E	5318	Contra Revenue for Interest Revenue - Investments		X	42
27	E	5400	Benefit Program Revenue		X	42
27	E	5409	Contra Revenue for Benefit Program Revenue		X	42
27	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	E	6500	Cost of Goods Sold			
27	E	6600	Applied Overhead			43
27	E	6610	Cost Capitalization Offset			43
27	E	6720	Bad Debt Expense			44
27	E	6790	Other Expenses Not Requiring Budgetary Resources			45, 46
<b>28</b>	<b>Total Components of Net Cost of Operations that will not require or generate resources</b>					
	CALC (25...27)					
<b>29</b>	<b>Total components of net cost of operations that will not require or generate resources in the current period</b>					

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SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		Addl. Info.
				Federal/NonFed.	Exch./Nonexch.	
		CALC (24 + 28)				
<b>30</b>			<b>Net Cost of Operations</b>			
		CALC (18 + 29)				

 Shaded attributes are not applicable for budgetary accounts.  
 The following shading indicates the USSGL preferred crosswalk for this line.

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

**IMPORTANT NOTE:** As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance, FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

**Footnote:**

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

2/ Line 2 must agree with lines 2 and 3D of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

SUPPLEMENT

SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

14/ Vendor overpayments collected.

15/ Credit account balance. See line 19 - 21 or 23 for debit balance.

16/ Credit account balance. See line 23 for debit balance.

17/ Credit reform financing funds only.

18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.

19/ Vendor overpayments related to capitalized assets.

20/ Noncredit reform - Purchase amount only.

21/ Credit reform financing and liquidating funds only.

22/ Current-year purchase amount only.

23/ Current-year purchase amount only. Use to adjust book value of inventory upon

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

35/ Credit reform. Upward subsidy reestimate.

36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line

37/ (Increases) Excludes credit reform financing.

38/ If net increase, unfunded.

39/ If net increase. Related to a payment made prior to fiscal 1991.

40/ Debit account balance. See line 13 for credit balance.

41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.

42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.

43/ Related to cost capitalization offsets.

44/ Related to uncollectible noncredit reform receivables.

45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.

46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.

47/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

48/ Record the book value amount to the extent a budgetary resource is recognized.

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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>				
1	E	5800	Tax Revenue Collected	S	
<b>2</b>	<b>Corporate Income Taxes</b>				
2	E	5800	Tax Revenue Collected	S	
<b>3</b>	<b>Excise Taxes</b>				
3	E	5800	Tax Revenue Collected	S	
<b>4</b>	<b>Estate and Gift Taxes</b>				
4	E	5800	Tax Revenue Collected	S	
<b>5</b>	<b>Federal Unemployment Taxes</b>				
5	E	5800	Tax Revenue Collected	S	
<b>6</b>	<b>Custom Duties</b>				
6	E	5800	Tax Revenue Collected	S	
<b>7</b>	<b>Miscellaneous</b>				
7	E-B	1310	Accounts Receivable	S	3, 4, 12
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4, 12
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3,13
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	3,13
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	2
7	E	5319	Contra Revenue for Interest Revenue - Other	S	2
7	E	5311	Interest Revenue - Investments	S	2
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	2
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	2
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	13
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	13
7	E	5600	Donated Revenue - Financial Resources	S	12
7	E	5609	Contra Revenue for Donations - Financial Resources	S	12
7	E	5900	Other Revenue	S	4
7	E	5909	Contra Revenue for Other Revenue	S	4
<b>8</b>	<b>Total Cash Collections</b>				
8	CALC (1..7)				
<b>9</b>	<b>Accrual Adjustments</b>				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	5
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
<b>10</b>	<b>Total Custodial Revenue</b>				
10	CALC (8 + 9)				
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	8, 9
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S	9

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
11	E	6330	Other Interest Expenses	S	
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	CALC (10 - 11 - 12 - 13)				
<i>"Optional Method"</i>					
14	CALC (10 - 11 + 12 - 13)				
<b>15</b>	<b>Net Custodial Activity</b>				
15	CALC (10 - 11 - 12 - 13 - 14)				10
<i>"Optional Method"</i>					
15	CALC (10 - 11 + 12 - 13 - 14)				10

## SUPPLEMENT

## SECTION V

**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," 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/ Related to interest revenue.

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/ Related to donated revenue.

13/ Related to penalty, fines, and administrative fees.