

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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-avance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
OBLIGATIONS BY PROGRAM ACTIVITY																						
0001 through 0999 Not supported by USSGL.																						
1000	Total new obligations (+)																					
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				
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																						
2140	Unobligated balance carried forward, start of year																					
2140			4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B												U				
2140			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		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	Nonallocation Transfers of Invested Balances - Receivable		B												U				
2140			4172	Nonallocation 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				

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P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2200	New budget authority (gross)																					
2200				This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																		
2210	Resources available from recoveries of prior year obligations																					
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			
2221	Unobligated balance transferred to other accounts (-) [xx-xxxx]																					
2221			4176	Allocation Transfers of Prior-Year Balances		E								##	####				U			
2221			4190	Transfers - Prior-Year Balances		E								##	####				U			
2222	Unobligated balance transferred from other accounts (+) [xx-xxxx]																					
2222			4176	Allocation Transfers of Prior-Year Balances		E								##	####				U			
2222			4190	Transfers - Prior-Year Balances		E								##	####				U			
2230	Expired unobligated balance transfer to unexpired account (+)																					
2230			4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E													U			
2230			4199	Transfer of Expired Expenditure Transfers - Receivable		E													U			
2235	Unexpired unobligated balance transfer to expired account (-)																					
2235			4192	Balance Transfers - Unexpired to Expired		E													U			
2240	Capital transfer to general fund (-)																					
2240			4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E													U			
2260	Portion applied to repay debt (-)																					
2260			4147	Actual Repayments of Debt, Prior-Year Balances		E													U			
2270	Balance borrowing authority withdrawn (-)																					
2270			4144	Borrowing Authority Withdrawn		E													U			
2275	Balance of contract authority withdrawn (-)																					
2275			4134	Contract Authority Withdrawn		E													U			
2333	Adjustment for change in allocation																					
2333			4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E													U			
2341	Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds)																					
2341				This line is not required to be supported by the USSGL in fiscal 2007, but will be required for fiscal 2008.																		
2342	Adjustment for change in investments of zero coupon bonds (revolving funds)																					
2342				This line is not required to be supported by the USSGL in fiscal 2007, but will be required for fiscal 2008.																		
2390	Total budgetary resources available for obligation																					
2390				This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.																		
2395	Total new obligations (-)																					
2395				This line is calculated. Same as P&F line 1000, with opposite sign.																		
2397	Deficiency																					
2397				This line is not required to be supported by the USSGL.																		
2398	Unobligated balance expiring or withdrawn (-)																					
2398			4350	Canceled Authority		E													U	X	N	

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Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2398			4355	Cancellation of Appropriation From Unavailable Receipts		E												U		N	2/7	
2398			4356	Cancellation of Appropriation From Invested Balances		E												U		N	2/7	
2398			4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E												U		N	2/7	
2398			4399	Special and Trust Fund Refunds and Recoveries 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			A									U		Y		
2398			4510	Apportionments		E			S									U		Y		
2398			4610	Allotments - Realized Resources		E												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	Unobligated balance carried forward, end of year																					
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		
MEMORANDUM ENTRIES																						
2441	Special and trust fund receipts returned to schedule N (+)																					
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 and Recoveries Temporarily Precluded From Obligation		E												U		N		
2451	Expired unobligated balance carried forward, start of year (special and trust funds)																					
2451			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B												E			2/7	
2451			4127	Amounts Appropriated From Specific Invested TAFS - Payable		B												E			2/7	
2451			4136	Contract Authority To Be Liquidated by Trust Funds		B												E			2/7	
2451			4137	Transfers of Contract Authority		B												E			2/7	
2451			4139	Contract Authority Carried Forward		B												E			2/7	
2451			4149	Borrowing Authority Carried Forward		B												E			2/7	
2451			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B												E			2/7	
2451			4171	Nonallocation Transfers of Invested Balances - Receivable		B												E			2/7	
2451			4172	Nonallocation Transfers of Invested Balances - Payable		B												E			2/7	
2451			4201	Total Actual Resources - Collected		B												E			2/7	
2451			4221	Unfilled Customer Orders Without Advance		B				F/E								E			2/7	
2451			4222	Unfilled Customer Orders With Advance		B												E			2/7	
2451			4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B												E			2/7	
2451			4251	Reimbursements and Other Income Earned - Receivable		B				F/E								E			2/7	
2451			4281	Actual Program Fund Subsidy Receivable		B												E			2/7	
2451			4283	Interest Receivable From Treasury		B												E			2/7	
2451			4285	Receivable From the Liquidating Fund		B												E			2/7	
2451			4286	Receivable From the Financing Fund		B												E			2/7	

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Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2451			4287	Other Federal Receivables		B												E			2/7	
2451			4801	Undelivered Orders - Obligations, Unpaid		B												E			2/7	
2451			4802	Undelivered Orders - Obligations, Prepaid/Advanced		B												E			2/7	
2451			4901	Delivered Orders - Obligations, Unpaid		B												E			2/7	
2452	Expired unobligated balance carried forward, end of year (special and trust funds)																					
2452			4650	Allotments - Expired Authority		E												E			2/7	
NEW BUDGET AUTHORITY (GROSS), DETAIL																						
4000	Appropriation																					
4000			4111	Debt Liquidation Appropriations		E	P					D						U			1/3/4	
4000			4112	Liquidation of Deficiency - Appropriations		E						D						U			1/3/4	
4000			4115	Loan Subsidy Appropriation		E	P					D						U			1/3/4	
4000			4117	Loan Administrative Expense Appropriation		E	P					D						U			1/3/4	
4000			4118	Reestimated Loan Subsidy Appropriation		E						D						U			1/3/4	
4000			4119	Other Appropriations Realized		E	P					D				X		U				
4000			4138	Appropriation To Liquidate Contract Authority		E						D						U			1/3/4	
4000			4391	Adjustments to Indefinite No-Year Authority		E						D						U			1/3/4	
4020	Appropriation (special fund)																					
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	
4026	Appropriation (trust fund)																					
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	
4028	Appropriation available from subsequent year																					
4028			4119	Other Appropriations Realized		E	P					D				F		U				

SUPPLEMENT

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P&F			USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes/1					
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agcy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4029 Appropriation available in prior year (-)																						
4029			4119	Other Appropriations Realized		E	P					D				P		U				
4035 Appropriation permanently reduced (-)																						
4035			4392	Permanent Reduction - New Budget Authority		E	P					D						U				
4036 Unobligated balance permanently reduced (-)																						
4036			4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/IS					D						U				
4037 Appropriation temporarily reduced (-)																						
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				
4038 Unobligated balance temporarily reduced (-)																						
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				
4045 Portion precluded from obligation (-)																						
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				
4047 Portion applied to repay debt (-)																						
4047			4146	Actual Repayments of Debt, Current-Year Authority		E	P					D						U				
4048 Portion applied to liquidate deficiencies (-)																						
4048			4112	Liquidation of Deficiency - Appropriations		E						D						U				
4049 Portion applied to liquidate contract authority (-)																						
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				
4050 Portion of appropriation to liquidate contract authority withdrawn (-)																						
4050			4130	Appropriation To Liquidate Contract Authority Withdrawn		E												U				
4053 Portion substituted for borrowing authority (-)																						
4053			4140	Substitution of Borrowing Authority		E	P					D						U				
4100 Transferred to other accounts (-) [xx-xxxx]																						
4100			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E						D		##	####			U				
4100			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B						D		##	####			U				
4100			4167	Allocations of Realized Authority - Transferred From Invested Balances		E						D		##	####			U				
4100			4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E						D		##	####			U				
4100			4170	Transfers - Current-Year Authority		E	P					D		##	####			U				
4100			4172	Nonallocation Transfers of Invested Balances - Payable		E						D		##	####			U				
4100			4172	Nonallocation Transfers of Invested Balances - Payable		B						D		##	####			U				
4100			4173	Nonallocation Transfers of Invested Balances - Transferred		E						D		##	####			U				
4100			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P					D		##	####			U				

SUPPLEMENT

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P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4200	Transferred from other accounts (+) [xx-xxxx]																					
4200			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E						D		##	####			U				
4200			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B						D		##	####			U				
4200			4167	Allocations of Realized Authority - Transferred From Invested Balances		E						D		##	####			U				
4200			4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E						D		##	####			U				
4200			4170	Transfers - Current-Year Authority		E	P					D		##	####			U				
4200			4171	Nonallocation Transfers of Invested Balances - Receivable		E						D		##	####			U				
4200			4171	Nonallocation Transfers of Invested Balances - Receivable		B						D		##	####			U				
4200			4173	Nonallocation Transfers of Invested Balances - Transferred		E						D		##	####			U				
4200			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P					D		##	####			U				
4300	Appropriation (total discretionary)																					
4300				This line is calculated. Equals sum of P&F lines 4000 through 4200.																		
4700	Borrowing authority																					
4700			4141	Current-Year Borrowing Authority Realized		E						D						U				
4700			4143	Decreases to Indefinite Borrowing Authority		E						D						U				
4735	Borrowing authority permanently reduced (-)																					
4735			4392	Permanent Reduction - New Budget Authority		E	B					D						U				
4790	Borrowing authority (total)																					
4790				This line is calculated. Equals sum of P&F lines 4700 through 4735.																		
4900	Contract authority																					
4900			4131	Current-Year Contract Authority Realized		E						D						U				
4900			4133	Decreases to Indefinite Contract Authority		E						D						U				
4935	Contract authority permanently reduced (-)																					
4935			4392	Permanent Reduction - New Budget Authority		E	C					D						U				
4936	Unobligated balance permanently reduced (-)																					
4936			4393	Permanent Reduction - Prior-Year Balances		E	C					D						U				
4945	Portion precluded from obligation (limitation on obligations) (-)																					
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				
4990	Contract authority (total)																					
4990				This line is calculated. Equals sum of P&F lines 4900 through 4945.																		
5000	Reappropriation																					
5000			4150	Reappropriations		E						D						U				
5035	Reappropriation permanently reduced (-)																					
5035			4392	Permanent Reduction - New Budget Authority		E	R					D						U				
5300	Reappropriations (total)																					
5300				This line is calculated. Equals sum of P&F lines 5000 through 5035.																		
5500	Advance appropriation																					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat.	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.
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	
5520	Advance appropriation (special fund)																					
5520			4114	Appropriated 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	
5526	Advance appropriation (trust fund)																					
5526			4114	Appropriated 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	
5535	Advance appropriation permanently reduced (-)																					
5535			4392	Permanent Reduction - New Budget Authority		E	D					D						U				
5537	Advance appropriation temporarily reduced (-)																					
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				
5590	Advance appropriation (total)																					
5590			This line is calculated. Equals sum of P&F lines 5500 through 5537.																			
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS																						
5800	Offsetting collections (cash)																					
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 Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E						D						U				
5800			4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E						D						U				
5810	Change in uncollected customer payments from Federal sources (unexpired)																					
5810			4221	Unfilled Customer Orders Without Advance		E						D						U				
5810			4221	Unfilled Customer Orders Without Advance		B						D						U				
5810			4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E						D						U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	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-avance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
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				
5826	Offsetting collections (previously unavailable)																					
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				
5826			4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S					D						U				
5827	Capital transfer to general fund (-)																					
5827			4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E						D						U				
5833	Portion applied to liquidate deficiencies (-)																					
5833			4212	Liquidation of Deficiency - Offsetting Collections		E						D						U				
5835	Offsetting collections permanently reduced (-)																					
5835			4392	Permanent Reduction - New Budget Authority		E	S					D						U				
5837	Offsetting collections temporarily reduced (-)																					
5837			4382	Temporary Reduction - New Budget Authority		E	S					D						U				
5838	Unobligated balance temporarily reduced (-)																					
5838			4383	Temporary Reduction - Prior-Year Balances		E	S					D						U				
5845	Portion precluded from obligation (limitation on obligations) (-)																					
5845			4398	Offsetting Collections Temporarily Precluded From Obligation		E						D						U				
5845			4398	Offsetting Collections Temporarily Precluded From Obligation		B						D						U				
5847	Portion applied to repay debt (-)																					
5847			4146	Actual Repayments of Debt, Current-Year Authority		E	S					D						U				
5849	Portion applied to liquidate contract authority (-)																					
5849			4135	Contract Authority Liquidated		E	S					D						U				
5853	Portion substituted for borrowing authority (-)																					
5853			4140	Substitution of Borrowing Authority		E	S					D						U				
5861	Transferred to other accounts (-) [xx-xxxx]																					
5861			4170	Transfers - Current-Year Authority		E	S					D		##	####			U				
5861			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	S					D		##	####			U				
5862	Transferred from other accounts (-) [xx-xxxx]																					
5862			4170	Transfers - Current-Year Authority		E	S					D		##	####			U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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-avance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
5862			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	S					D		##	####			U				
5890	Spending authority from offsetting collections (total)																					
5890				This line is calculated. Equals sum of P&F lines 5800 through 5862..																		
6000	Appropriation																					
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 the Bureau of the Public Debt Securities		E												U				1
6000			4122	Authority Adjusted for Interest on the Bureau of the 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
6020	Appropriation (special fund)																					
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
6026	Appropriation (trust fund)																					
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 - Receivable		E						M						U				7/8
6026			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		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
6028	Appropriation (previously unavailable)																					
6028			4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E						M						U				
6035	Appropriation permanently reduced (-)																					
6035			4392	Permanent Reduction - New Budget Authority		E	P					M						U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6036 Unobligated balance permanently reduced (-)																						
6036			4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/IS					M						U				
6037 Appropriation temporarily reduced (-)																						
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				
6038 Unobligated balance temporarily reduced (-)																						
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				
6045 Portion precluded from obligation (-)																						
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				
6047 Portion applied to repay debt (-)																						
6047			4146	Actual Repayments of Debt, Current-Year Authority		E	P					M						U				
6048 Portion applied to liquidate deficiencies (-)																						
6048			4112	Liquidation of Deficiency - Appropriations		E						M						U				
6049 Portion applied to liquidate contract authority (-)																						
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				
6053 Portion substituted for borrowing authority (-)																						
6053			4140	Substitution of Borrowing Authority		E	P					M						U				
6100 Transferred to other accounts (-) [xx-xxxx]																						
6100			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E						M		##	####			U				
6100			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B						M		##	####			U				
6100			4167	Allocations of Realized Authority - Transferred From Invested Balances		E						M		##	####			U				
6100			4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E						M		##	####			U				
6100			4170	Transfers - Current-Year Authority		E	P					M		##	####			U				
6100			4172	Nonallocation Transfers of Invested Balances - Payable		E						M		##	####			U				
6100			4172	Nonallocation Transfers of Invested Balances - Payable		B						M		##	####			U				
6100			4173	Nonallocation Transfers of Invested Balances - Transferred		E						M		##	####			U				
6100			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P					M		##	####			U				
6200 Transferred from other accounts (+) [xx-xxxx]																						
6200			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E						M		##	####			U				
6200			4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B						M		##	####			U				
6200			4167	Allocations of Realized Authority - Transferred From Invested Balances		E						M		##	####			U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6200			4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E						M		##	####			U				
6200			4170	Transfers - Current-Year Authority		E	P					M		##	####			U				
6200			4171	Nonallocation Transfers of Invested Balances - Receivable		E						M		##	####			U				
6200			4171	Nonallocation Transfers of Invested Balances - Receivable		B						M		##	####			U				
6200			4173	Nonallocation Transfers of Invested Balances - Transferred		E						M		##	####			U				
6200			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P					M		##	####			U				
6250	Appropriation (total)																					
6250	This line is calculated. Equals sum of P&F lines 6000 through 6200.																					
6300	Reappropriation																					
6300			4150	Reappropriations		E						M						U				
6335	Reappropriation permanently reduced (-)																					
6335			4392	Permanent Reduction - New Budget Authority		E	R					M						U				
6390	Reappropriation (total)																					
6390	This line is calculated. Equals sum of P&F lines 6300 through 6335.																					
6500	Advance appropriation																					
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				
6526	Advance appropriation (trust fund)																					
6526			4114	Appropriated 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
6535	Advance appropriation permanently reduced (-)																					
6535			4392	Permanent Reduction - New Budget Authority		E	D					M						U				
6537	Advance appropriation temporarily reduced (-)																					
6537			4382	Temporary Reduction - New Budget Authority		E	D					M						U				
6590	Advance appropriation (total)																					
6590	This line is calculated. Equals sum of P&F lines 6500 through 6537.																					
6610	Contract authority																					
6610			4131	Current-Year Contract Authority Realized		E						M						U				
6610			4133	Decreases to Indefinite Contract Authority		E						M						U				
6635	Contract authority permanently reduced (-)																					
6635			4392	Permanent Reduction - New Budget Authority		E	C					M						U				
6636	Unobligated balance permanently reduced (-)																					
6636			4393	Permanent Reduction - Prior-Year Balances		E	C					M						U				
6661	Transferred to other accounts (-) [xx-xxxx]																					
6661			4137	Transfers of Contract Authority		E						M		##	####			U				
6661			4137	Transfers of Contract Authority		B						M		##	####			U				
6662	Transferred from other accounts (+) [xx-xxxx]																					
6662			4137	Transfers of Contract Authority		E						M		##	####			U				
6662			4137	Transfers of Contract Authority		B						M		##	####			U				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6690	Contract authority (total)																					
6690				This line is calculated. Equals sum of P&F lines 6610 through 6662.																		
6710	Borrowing authority																					
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	Decreases to Indefinite Borrowing Authority		E					P/T	M						U				
6716	Borrowing authority (12 U.S.C. 2281-96)																					
6716			4141	Current-Year Borrowing Authority Realized		E					F	M						U				
6716			4143	Decreases to Indefinite Borrowing Authority		E					F	M						U				
6735	Authority to borrow permanently rescinded (-)																					
6735			4392	Permanent Reduction - New Budget Authority		E	B					M						U				
6790	Borrowing authority (total)																					
6790				This line is calculated. Equals sum of P&F lines 6710 through 6735.																		
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS																						
6900	Offsetting collections (cash)																					
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				
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 Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E						M						U				
6900			4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E						M						U				
6910	Change in uncollected customer payments from Federal sources (unexpired)																					
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				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agcy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
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				
6926	Offsetting collections (previously unavailable)																					
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				
6927	Capital transfer to general fund (-)																					
6927			4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E						M						U				
6933	Portion applied to liquidate deficiencies (-)																					
6933			4212	Liquidation of Deficiency - Offsetting Collections		E						M						U				
6937	Offsetting collections temporarily reduced (-)																					
6937			4382	Temporary Reduction - New Budget Authority		E	S					M						U				
6938	Unobligated balance temporarily reduced (-)																					
6938			4383	Temporary Reduction - Prior-Year Balances		E	S					M						U				
6945	Portion precluded from obligation (limitation on obligations) (-)																					
6945			4398	Offsetting Collections Temporarily Precluded From Obligation		E						M						U				
6945			4398	Offsetting Collections Temporarily Precluded From Obligation		B						M						U				
6947	Portion applied to repay debt (-)																					
6947			4146	Actual Repayments of Debt, Current-Year Authority		E	S					M						U				
6949	Portion applied to liquidate contract authority (-)																					
6949			4132	Substitution of Contract Authority		E	S					M						U				
6949			4135	Contract Authority Liquidated		E	S					M						U				
6953	Portion substituted for borrowing authority (-)																					
6953			4140	Substitution of Borrowing Authority		E	S					M						U				
6961	Transferred to other accounts (-) [xx-xxxx]																					
6961			4170	Transfers - Current-Year Authority		E	S					M		##	####			U				
6961			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	S					M		##	####			U				
6962	Transferred from other accounts (+) [xx-xxxx]																					
6962			4170	Transfers - Current-Year Authority		E	S					M		##	####			U				
6962			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	S					M		##	####			U				
6990	Spending authority from offsetting collections (total)																					
6990			This line is calculated. Equals sum of P&F lines 6900 through 6962.																			
7000	Total new budget authority (gross)																					
7000			This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200																			
CHANGE IN OBLIGATED BALANCES																						
7240	Obligated balance, start of year																					
7240			4221	Unfilled Customer Orders Without Advance		B												U/E				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
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				
7310			Total new obligations																			
7310			This line is calculated. Same as P&F line 1000.																			
7320			Total outlays (gross) (-)																			
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 Outlayed Not Yet Disbursed		E												U				
7320			4908	Authority Outlayed Not Yet Disbursed		B												U				
7320			4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E												U/E				
7331			Obligated balance transferred to other accounts (-) [xx-xxxx]																			
7331			4199	Transfer of Expired Expenditure Transfers - Receivable		E								##	####			E				
7331			4230	Unfilled Customer Orders Without Advance - Transferred		E				F/E				##	####			U/E				
7331			4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								##	####			U/E				
7331			4233	Reimbursements and Other Income Earned - Receivable - Transferred		E				F/E				##	####			U/E				
7331			4234	Other Federal Receivables - Transferred		E								##	####			U/E				
7331			4831	Undelivered Orders - Obligations Transferred, Unpaid		E								##	####			U/E				
7331			4931	Delivered Orders - Obligations Transferred, Unpaid		E								##	####			U/E				
7332			Obligated balance transferred from other accounts (+) [xx-xxxx]																			
7332			4199	Transfer of Expired Expenditure Transfers - Receivable		E								##	####			U				
7332			4230	Unfilled Customer Orders Without Advance - Transferred		E				F/E				##	####			U/E				
7332			4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								##	####			U/E				
7332			4233	Reimbursements and Other Income Earned - Receivable - Transferred		E				F/E				##	####			U/E				
7332			4234	Other Federal Receivables - Transferred		E								##	####			U/E				
7332			4831	Undelivered Orders - Obligations Transferred, Unpaid		E								##	####			U/E				
7332			4931	Delivered Orders - Obligations Transferred, Unpaid		E								##	####			U/E				
7340			Adjustments in expired accounts (net)																			
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				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agcy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7340			4902	Delivered Orders - Obligations, Paid														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				
7345	Recoveries of prior year obligations (-)																					
7345	This line is calculated. Same as P&F line 2210, with opposite sign.																					
7400	Change in uncollected customer payments from Federal sources (unexpired)																					
7400	This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign.																					
7410	Change in uncollected customer payments from Federal sources (expired)																					
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				
7410			4283	Interest Receivable From Treasury		B												E				
7410			4285	Receivable From the Liquidating Fund		E												E				
7410			4285	Receivable From the Liquidating Fund		B												E				
7410			4286	Receivable From the Financing Fund		E												E				
7410			4286	Receivable From the Financing Fund		B												E				
7410			4287	Other Federal Receivables		E												E				
7410			4287	Other Federal Receivables		B												E				
7440	Obligated balance, end of year																					
7440			4199	Transfer of Expired Expenditure Transfers - Receivable		E												U/E				
7440			4221	Unfilled Customer Orders Without Advance		E				F/E								U/E				
7440			4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E												U/E				
7440			4230	Unfilled Customer Orders Without Advance - Transferred		E				F/E								U/E				
7440			4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E												U/E				
7440			4233	Reimbursements and Other Income Earned - Receivable - Transferred		E				F/E								U/E				
7440			4234	Other Federal Receivables - Transferred		E												U/E				
7440			4251	Reimbursements and Other Income Earned - Receivable		E				F/E								U/E				
7440			4281	Actual Program Fund Subsidy Receivable		E												U/E				
7440			4283	Interest Receivable From Treasury		E												U/E				
7440			4285	Receivable From the Liquidating Fund		E												U/E				
7440			4286	Receivable From the Financing Fund		E												U/E				
7440			4287	Other Federal Receivables		E												U/E				
7440			4801	Undelivered Orders - Obligations, Unpaid		E												U/E				
7440			4831	Undelivered Orders - Obligations Transferred, Unpaid		E												U/E				
7440			4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E												U/E				
7440			4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E												U/E				
7440			4901	Delivered Orders - Obligations, Unpaid		E												U/E				
7440			4931	Delivered Orders - Obligations Transferred, Unpaid		E												U/E				
7440			4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E												U/E				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7440			4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E												U/E				
OUTLAYS (GROSS), DETAIL																						
8690	Outlays from new discretionary authority																					
8690			4802	Undelivered Orders - Obligations, Prepaid/Advanced		E						D	NEW					U/E				
8690			4802	Undelivered Orders - Obligations, Prepaid/Advanced		B						D	NEW					U/E				
8690			4902	Delivered Orders - Obligations, Paid		E						D	NEW					U/E				
8690			4908	Authority Outlayed Not Yet Disbursed		E						D	NEW					U				
8690			4908	Authority Outlayed Not Yet Disbursed		B						D	NEW					U				
8693	Outlays from discretionary balances																					
8693			4802	Undelivered Orders - Obligations, Prepaid/Advanced		E						D	BAL					U/E				
8693			4802	Undelivered Orders - Obligations, Prepaid/Advanced		B						D	BAL					U/E				
8693			4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E						D	BAL					U/E				
8693			4902	Delivered Orders - Obligations, Paid		E						D	BAL					U/E				
8693			4908	Authority Outlayed Not Yet Disbursed		E						D	BAL					U				
8693			4908	Authority Outlayed Not Yet Disbursed		B						D	BAL					U				
8693			4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E						D	BAL					U/E				
8697	Outlays from new mandatory authority																					
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				
8698	Outlays from mandatory balances																					
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			4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E						M	BAL					U/E				
8698			4902	Delivered Orders - Obligations, Paid		E						M	BAL					U/E				
8698			4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E						M	BAL					U/E				
8700	Total outlays (gross)																					
8700			This line is calculated. Equals sum of lines 8690 through 8698.																			
OFFSETS																						
Offsetting collections (cash) from:																						
8800	Federal sources																					
8800			4212	Liquidation of Deficiency - Offsetting Collections		E												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 Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												U/E				
8800			4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E					F							U/E				
8820	Interest on Federal securities																					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes/1				
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8820			4273	Interest Collected From Treasury		E												U			1/3/4/8	X
8825	Interest on uninvested funds																					
8825			4273	Interest Collected From Treasury		E												U				D/G
8840	Non-Federal sources																					
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 Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E				X/E								U/E				
8845	Offsetting governmental collections (from non-Federal sources)																					
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				
8890	Total offsetting collections (cash)																					
8890	This line is calculated. Equals sum of P&F lines 8800 through 8845.																					
8895	Change in uncollected customer payments from Federal sources (unexpired)																					
8895	This line is calculated. Equals sum of P&F lines 6810 and 6910.																					
8896	Portion of offsetting collections (cash) credited to expired accounts																					
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 Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												E				
8896			4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E												E				
NET BUDGET AUTHORITY AND OUTLAYS																						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1							
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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	Function	TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.	
8900	Budget authority (net)																						
8900				This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896.																			
9000	Outlays (net)																						
9000				This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																			
MEMORANDUM (NON-ADD) ENTRIES																							
9190	Unpaid obligations, end of year: Deficiency																						
9190				This line is not required to be supported by the USSGL.																			
9201	Total investments, start of year: Federal securities: Par value																						
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	
9202	Total investments, end of year: Federal securities: Par value																						
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	
9203	Total investments, start of year: non-Federal securities: Market value																						
9203			1620	Investments in Securities Other Than the Bureau of the Public Debt Securities			B			X												U	
9204	Total investments, end of year: non-Federal securities: Market value																						
9204			1620	Investments in Securities Other Than the Bureau of the Public Debt Securities			E			X												U	
9301	Unobligated balance, start of year: Contract authority																						
9301				This line is not required to be supported by the USSGL.																			
9302	Unobligated balance, end of year: Contract authority																						
9302				This line is not required to be supported by the USSGL.																			
9303	Obligated balance, start of year: Contract authority																						
9303				This line is not required to be supported by the USSGL.																			
9304	Obligated balance, end of year: Contract authority																						
9304				This line is not required to be supported by the USSGL.																			
9401	Unavailable balance, start of year: Offsetting collections																						
9401			4398	Offsetting Collections Temporarily Precluded From Obligation			B															U	1/3/4
9402	Unavailable balance, end of year: Offsetting collections																						
9402			4398	Offsetting Collections Temporarily Precluded From Obligation			E															U	1/3/4
9411	Transferred to other accounts (-) [xx-xxxx]																						
9411				This line is not required to be supported by the USSGL.																			
9412	Transferred to other accounts (+) [xx-xxxx]																						
9412				This line is not required to be supported by the USSGL.																			
9502	Unpaid obligations, end of year																						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2007 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes/1						
Line No.	Debit	Credit	No.	Title	Debit/Credit	Begin/End/2	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.
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.
3. Reference OMB Circular No. A-11, Section 82 for detailed guidance on the Program and Financing Schedule.

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. When the P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.