

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|-----------------------------|-------------|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| Budgetary resources: | | | | | | | | | | |
| 1071 | | Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 25) | | | | | | | | |
| 1071 | 403500 | Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn | C | E | | | U | ER/ET | N | 2 |
| 1071 | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1071 | 404800 | Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances | C | E | | | U | EP/ER | D/G | 2 |
| 1071 | 408000 | Federal Financing Bank (FFB) - Anticipated Net Principal Payments | D/C | E | X | | U | ER | N | 2 |
| 1071 | 411100 | Debt Liquidation Appropriations | D/C | E | D/P | | U/E | EG/EP/ER | N | 3 |
| 1071 | 411200 | Liquidation of Deficiency - Appropriations | D/C | E | | | U/E | EG/EP/ER | N | 3 |
| 1071 | 411300 | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | N | 3 |
| 1071 | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | D/C | E | D/P | | U/E | ES/ET | N | 3 |
| 1071 | 411500 | Loan Subsidy Appropriation | D/C | E | D/P | | U/E | EG | N | 3 |
| 1071 | 411600 | Debt Forgiveness Appropriation | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 411601 | Debt Forgiveness - Cancellation of Debt Adjustment | D | E | P | | U | EP | N | |
| 1071 | 411601 | Debt Forgiveness - Cancellation of Debt Adjustment | D/C | E | P | | U | EP | N | 3 |
| 1071 | 411700 | Loan Administrative Expense Appropriation | D/C | E | D/P | | U/E | EG | N | 3 |
| 1071 | 411800 | Reestimated Loan Subsidy Appropriation | D/C | E | | | U/E | EG | N | 3 |
| 1071 | 411900 | Other Appropriations Realized | D/C | E | D/E/F/P | | U/E | EC/EG/EM/EP/ER/ES/ET | N | 3 |
| 1071 | 411910 | Indefinite Appropriation - Upward Adjustments | D/C | E | D/P | | U/E | EC/EG/EM/EP/ER | N | 3 |
| 1071 | 411910 | Indefinite Appropriation - Upward Adjustments | D | E | P | | U/E | EC/EG/EM/EP/ER | N | |
| 1071 | 411912 | Definite Appropriation - Adjustments for Trust Fund Share - Prior Year | C | E | P | | U | EG | N | |
| 1071 | 412050 | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year | C | E | P | | U | EG | N | |
| 1071 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | B | | | U | EG | N | |
| 1071 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D/C | E | | | U | EG | N | 3 |
| 1071 | 412250 | Federal Financing Bank (FFB) - Net Principal Payments | D/C | E | X | | U | ER | N | |
| 1071 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U | ES/ET | N | 3 |
| 1071 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | D/C | E | | | U/E | EG | N | 3 |
| 1071 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U/E | EG/EP/ER | N | 3 |
| 1071 | 412500 | Loan Modification Adjustment Transfer Appropriation | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | B/P | F | U/E | ES/ET | N | |
| 1071 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D/C | E | B/P | F | U/E | ES/ET | N | 3 |
| 1071 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U/E | EG/ES/ET | N | |
| 1071 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | D/C | E | | F | U/E | ES/ET | N | 3 |
| 1071 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | B/P | F | U/E | ES/ET | N | 3 |
| 1071 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D/C | E | P | F | U/E | EG | N | 3 |
| 1071 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | B/P | F | U/E | ES/ET | N | 3 |
| 1071 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | D/C | E | P | F | U/E | EG | N | 3 |
| 1071 | 413000 | Appropriation to Liquidate Contract Authority Withdrawn | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413100 | Current-Year Indefinite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413120 | Current-Year Definite Contract Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | N | 3 |
| 1071 | 413300 | Decreases to Indefinite Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413400 | Indefinite Contract Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413400 | Indefinite Contract Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 413415 | Adjustment for Definite Contract Authority - Prior-Year | C | E | | | U | ET | N | |
| 1071 | 413415 | Adjustment for Definite Contract Authority - Prior-Year | C | E | | | U | ET | N | 3 |
| 1071 | 413500 | Contract Authority Liquidated | D/C | E | P/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | B | | | U | ET | N | |
| 1071 | 413600 | Contract Authority To Be Liquidated by Trust Funds | D/C | E | | | U | ET | N | 3 |
| 1071 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U | ET | N | |
| 1071 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U | ET | N | 3 |
| 1071 | 413800 | Appropriation to Liquidate Contract Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 413900 | Contract Authority Carried Forward | D | B | | | U | EG/EP/ER/ES/ET | N | |
| 1071 | 414000 | Substitution of Borrowing Authority | D/C | E | P/S | | U | EG/EP | N | 3 |
| 1071 | 414100 | Current-Year Indefinite Borrowing Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |

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| 1071 | 414100 | Current-Year Indefinite Borrowing Authority | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 414120 | Current-Year Definite Borrowing Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 414120 | Current-Year Definite Borrowing Authority | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 414202 | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances | C | E | | | U | EG/EP/ER/TR | N | |
| 1071 | 414203 | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances | C | E | | | U | EG/EP/ER/TR | N | |
| 1071 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 414400 | Borrowing Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 414400 | Borrowing Authority Withdrawn | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 414400 | Borrowing Authority Withdrawn | C | E | | | U | EP/ER | D/G | |
| 1071 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P/S | | U | EC/EG/EM/ES/ET/TR | N | 3 |
| 1071 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP/ET | N | 3 |
| 1071 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | S | | U | EP/ER | D/G | 3 |
| 1071 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | B | | U | EP/ER | D | 3 |
| 1071 | 414600 | Actual Repayments of Debt, Current-Year Authority | D/C | E | P/S | | U/E | EP/ER | N | 3 |
| 1071 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 414700 | Actual Repayments of Debt, Prior-Year Balances | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 414700 | Actual Repayments of Debt, Prior-Year Balances | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 414700 | Actual Repayments of Debt, Prior-Year Balances | C | E | | | U | EP/ER | D/G | |
| 1071 | 414900 | Borrowing Authority Carried Forward | D/C | B | | | U | EG/EP/ER/ET | N | |
| 1071 | 414900 | Borrowing Authority Carried Forward | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 415000 | Reappropriations - Transfers-In | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | D/C | E | S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | D/C | E | P | | U | ES | N | 3 |
| 1071 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | D/C | E | S | | U | EP/ER | D/G | 3 |
| 1071 | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 415200 | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances | C | E | | | U | EP/ER | D/G | |
| 1071 | 415300 | Transfers of Contract Authority - Non-Allocation | D/C | E | | F | U | ET | N | |
| 1071 | 415300 | Transfers of Contract Authority - Non-Allocation | D/C | E | | F | U | ET | N | 3 |
| 1071 | 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred | D/C | E | | F | U | ET | N | 3 |
| 1071 | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred | D/C | E | | F | U | ET | N | 3 |
| 1071 | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D/C | E | P | | U | EG/ET | N | 3 |
| 1071 | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation | D/C | E | | | U | ES | N | 3 |
| 1071 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U | EP/ER/ET | N | 3 |
| 1071 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D/C | E | | | U/E | EG | N | 3 |
| 1071 | 415901 | Repayment of Repayable Advances - Prior-Year Balances | D/C | E | B/P | | U | ET | N | 3 |
| 1071 | 415901 | Repayment of Repayable Advances - Prior-Year Balances | C | E | B/P | | U | ES/ET | N | |
| 1071 | 416512 | Allocations of Authority - Anticipated From Invested Balances - Prior Year | D | E | P | | U | ET | N | 2 |
| 1071 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | P/S | F | U | EP/ES/ET | N | |
| 1071 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | P/S | F | U | EP/ES/ET | N | 3 |
| 1071 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | P | F | U | EG | N | |
| 1071 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | P | F | U | EG | N | 3 |
| 1071 | 416612 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year | D/C | E | P | F | U | ET | N | 4 |
| 1071 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |

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|----------|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1071 | 416712 | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year | D/C | E | P | F | U | ET | N | |
| 1071 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 417000 | Transfers - Current-Year Authority | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 417000 | Transfers - Current-Year Authority | D/C | E | S | F | U | EP/ER | D/G | 3 |
| 1071 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | B | P/S | F | U/E | EG/ES/ET | N | |
| 1071 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D/C | E | P/S | F | U/E | EG/ES/ET | N | 3 |
| 1071 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | C | B | P/S | F | U | EP/ES/ET | N | |
| 1071 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | D/C | E | P/S | F | U | EP/ES/ET | N | 3 |
| 1071 | 417300 | Non-Allocation Transfers of Invested Balances - Transferred | D/C | E | P/S | F | U/E | EG/EP/ES/ET | N | 3 |
| 1071 | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash | D/C | E | X | F | U | EG/ES | N | 3 |
| 1071 | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash | D/C | E | P/X | F | E | EG | N | 3 |
| 1071 | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | D | F | U | EG | N | |
| 1071 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 417600 | Allocation Transfers of Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 418000 | Anticipated Transfers - Prior-Year Balances | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1071 | 418000 | Anticipated Transfers - Prior-Year Balances | D/C | E | | | U | EP/ER | D/G | 2 |
| 1071 | 419000 | Transfers - Prior-Year Balances | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419000 | Transfers - Prior-Year Balances | D/C | E | P/S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 419000 | Transfers - Prior-Year Balances | D/C | E | S | F | U | EP | D/G | |
| 1071 | 419000 | Transfers - Prior-Year Balances | D/C | E | D | F | U | EG | N | |
| 1071 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 419100 | Balance Transfers - Extension of Availability Other Than Reappropriations | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 419200 | Balance Transfers - Unexpired to Expired | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of | D/C | E | P/S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419600 | Balance Transfers-In - Expired to Expired | D | E | P/S | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 419600 | Balance Transfers-In - Expired to Expired | D | E | P/S | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419700 | Balance Transfers-Out - Expired to Expired | C | E | P/S | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 419700 | Balance Transfers-Out - Expired to Expired | C | E | P/S | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 419900 | Transfer of Expired Expenditure Transfers - Receivable | D/C | E | | F | U/E | ET | N | |
| 1071 | 420100 | Total Actual Resources - Collected | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 420100 | Total Actual Resources - Collected | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 421200 | Liquidation of Deficiency - Offsetting Collections | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 421512 | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year | D | E | S | | U | EG | N | |
| 1071 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | F | U | EP | G | 3 |
| 1071 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | F | U | EP | G | |
| 1071 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 422300 | Uncollected Subsidy from Program Account | D | B | | F | U | EP/ER | D/G | |
| 1071 | 422300 | Uncollected Subsidy from Program Account | D/C | E | | F | U | EP/ER | D/G | 3 |
| 1071 | 422300 | Uncollected Subsidy from Program Account | D | B | | F | U | EG/EP | N | |
| 1071 | 422300 | Uncollected Subsidy from Program Account | D | E | | F | U | EG/EP | N | 3 |
| 1071 | 422500 | Expenditure Transfers From Trust Funds - Receivable | D | B | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 422500 | Expenditure Transfers From Trust Funds - Receivable | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 422512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | D | E | S | F | U | EG | N | 4 |
| 1071 | 423100 | Unfilled Customer Orders With Advance - Transferred | D/C | E | S | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 425100 | Reimbursements Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 425100 | Reimbursements Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 425100 | Reimbursements Earned - Receivable | D/C | B | | F | U | EP | G | |
| 1071 | 425100 | Reimbursements Earned - Receivable | D/C | E | | F | U | EP | G | 3 |
| 1071 | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 425400 | Reimbursements Earned - Collected From Non-Federal Sources | D/C | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 425500 | Expenditure Transfers from Trust Funds - Collected | D/C | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 425512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year | D | E | S | F | U | EG | N | |
| 1071 | 426000 | Actual Collections of Governmental-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426100 | Actual Collections of Business-Type Fees | D/C | E | | | U | EP/ER | D/G | 3 |

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| 1071 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426200 | Actual Collections of Loan Principal | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426300 | Actual Collections of Loan Interest | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426400 | Actual Collections of Rent | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426400 | Actual Collections of Rent | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426500 | Actual Collections From Sale of Foreclosed Property | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426700 | Other Actual Governmental-Type Collections From Non-Federal | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 426700 | Other Actual Governmental-Type Collections From Non-Federal | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) | D/C | E | | | U | EP | N | 3 |
| 1071 | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 427100 | Actual Program Fund Subsidy Collected | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | N | 3 |
| 1071 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 427500 | Actual Collections From Liquidating Fund | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 427600 | Actual Collections From Financing Fund | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1071 | 428300 | Interest Receivable From Treasury | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 428300 | Interest Receivable From Treasury | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1071 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 428500 | Receivable From the Liquidating Fund | D | B | | | U | EP/ER | D/G | |
| 1071 | 428500 | Receivable From the Liquidating Fund | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1071 | 428600 | Receivable From the Financing Fund | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 428600 | Receivable From the Financing Fund | D | B | | | U | EP/ER | D/G | |
| 1071 | 428600 | Receivable From the Financing Fund | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 428700 | Other Federal Receivables | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 428700 | Other Federal Receivables | D | B | | | U | EP/ER | D/G | |
| 1071 | 428700 | Other Federal Receivables | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 3 |
| 1071 | 429500 | Adjustments to the Exchange Stabilization Fund (ESF) | D/C | E | | | U | EP | N | |
| 1071 | 429500 | Adjustments to the Exchange Stabilization Fund (ESF) | D/C | E | | | U | EP | N | 3 |
| 1071 | 431000 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1071 | 431000 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | U | EP/ER | D/G | 2 |
| 1071 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account | D/C | E | | | U/E | ET | N | |
| 1071 | 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account | D/C | E | | | U/E | ET | N | 3 |
| 1071 | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account | D/C | E | | | U/E | EG | N | 3 |
| 1071 | 432100 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account | D/C | E | | | U/E | EG | N | |
| 1071 | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account | D/C | E | | | U/E | EG | N | 3 |
| 1071 | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account | D/C | B | | | U/E | EG | N | |
| 1071 | 433000 | Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account | D/C | E | | | U/E | EG | N | |
| 1071 | 435000 | Canceled Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 435000 | Canceled Authority | C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 435100 | Partial or Early Cancellation of Authority | C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 435100 | Partial or Early Cancellation of Authority | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 435400 | Appropriation Withdrawn | D/C | E | P | | U/E | EC/EG/EM/EP/ER/ES/TR | N | 3 |
| 1071 | 435400 | Appropriation Withdrawn | C | E | P | | U/E | EC/EG/EM/EP/ER/ES/TR | N | |
| 1071 | 435500 | Cancellation of Appropriation From Unavailable Receipts | D/C | E | | | U/E | ES/ET | N | 3 |
| 1071 | 435500 | Cancellation of Appropriation From Unavailable Receipts | C | E | | | U/E | ES/ET | N | |
| 1071 | 435600 | Cancellation of Appropriation From Invested Balances | D/C | E | | | U/E | ES/ET | N | 3 |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|----------|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1071 | 435600 | Cancellation of Appropriation From Invested Balances | C | E | | | U/E | ES/ET | N | |
| 1071 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | D/C | E | | | U/E | ES/ET | N | 3 |
| 1071 | 435700 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | | | U/E | ES/ET | N | |
| 1071 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 436000 | Appropriation Purpose Fulfilled - Balance Not Available | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 436001 | Appropriation Purpose Fulfilled - To be Returned to Treasury | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 437000 | Offset to Appropriation Realized for Redemption of Treasury | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | S | | U/E | EG/EP/ER/ET/TR | N | 3 |
| 1071 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | C/D | | U/E | ES/ET | N | 3 |
| 1071 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | P | | U/E | EP/ER/ES/ET | N | 3 |
| 1071 | 438200 | Temporary Reduction - New Budget Authority | D/C | E | B | | U/E | EP/ER/ES/ET | N | 3 |
| 1071 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | P | | U/E | EP/ER/ES/ET | N | 3 |
| 1071 | 438300 | Temporary Reduction - Prior-Year Balances | D/C | E | S | | U/E | EG/EP/ER/TR | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U/E | EG/EP/ER/ET/TR | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | B | | U | EP/ER/ES/ET | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U/E | EP/ER/ES/ET | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | C | | U | ES/ET | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U/E | ES/ET | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | E | EG | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | ES | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U/E | EG/EP/ER/ET/TR | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | C/D | | U | ES/ET | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U/E | EP/ER/ES/ET | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | B | | U | EP/ER/ES/ET | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | E | EG | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U | ES | N | 3 |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | C | B | X | | U | EP/ES | N | |
| 1071 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | C | E | X | | U | EP/ES | N | 3 |
| 1071 | 438500 | Temporary Sequester Returned for Cancellation | D | E | P/S | | E | EG | N | |
| 1071 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | D/C | E | | | U/E | ES/ET | N | 3 |
| 1071 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | D/C | E | | | U/E | ES/ET | N | 3 |
| 1071 | 439000 | Reappropriations - Transfers-Out | D/C | E | | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U/E | EG/EP/ER | N | 3 |
| 1071 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U/E | EG/EP/ER/ET | N | 3 |
| 1071 | 439200 | Permanent Reduction - New Budget Authority | D/C | E | C | | U | ES | N | 3 |
| 1071 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | B/D/P/R/S | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 439300 | Permanent Reduction - Prior-Year Balances | D/C | E | C | | U/E | EG/EP/ER/ET | N | 3 |
| 1071 | 439400 | Receipts Unavailable for Obligation Upon Collection | C | B | | | U | ES/ET | N | |
| 1071 | 439400 | Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | N | 3 |
| 1071 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | B | P/S | | U | EP/ES/ET | N | |
| 1071 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | E | S | | U | EP | N | 3 |
| 1071 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | E | P | | U | ES/ET | N | 3 |
| 1071 | 439412 | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year | D | E | P | | U | ET | N | |
| 1071 | 439432 | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year | D | E | P | | U | ET | N | |
| 1071 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | D/C | E | | | U | ES/ET | N | 3 |
| 1071 | 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | C | E | | | U | ES/ET | N | |
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | E | C/P | | U/E | ES/ET | N | 3 |
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | C/P | | U | ES/ET | N | |
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | P | | U | EG | N | |
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | B | | U | EP | N | |
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | E | P | | U/E | EG | N | 3 |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|----------|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1071 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | C | B | P | | E | ET | N | |
| 1071 | 439701 | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority | D/C | E | P | | U | ET | N | 3 |
| 1071 | 439701 | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority | C | E | P | | U | ES/ET | N | |
| 1071 | 439703 | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority | C | E | P | | U | ES/ET | N | 2 |
| 1071 | 439730 | Appropriations Temporarily Precluded From Obligation | D/C | E | | | U | ES | N | 3 |
| 1071 | 439730 | Appropriations Temporarily Precluded From Obligation | C | B | | | U | ES | N | |
| 1071 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | D/C | E | S | | U | EG/EP/ER | N | 3 |
| 1071 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | D/C | E | S | | E | EG | N | 3 |
| 1071 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | B | S | | U | EG/EP/ER | N | |
| 1071 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | B | S | | E | EG | N | |
| 1071 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded | C | E | | | U | ES/ET | N | |
| 1071 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 480110 | Reinstated Undelivered Orders - Obligations, Unpaid | C | E | | | U | EP/ER | D/G | |
| 1071 | 480110 | Reinstated Undelivered Orders - Obligations, Unpaid | C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U | EP/ER | D/G | |
| 1071 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | F/N | U | EP/ER | D/G | |
| 1071 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U | EP/ER | D/G | 3 |
| 1071 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D/C | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U | EP/ER | D/G | |
| 1071 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 490110 | Reinstated Delivered Orders - Obligations, Unpaid | C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 490110 | Reinstated Delivered Orders - Obligations, Unpaid | C | E | | | U | EP/ER | D/G | |
| 1071 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | N | |
| 1071 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | N | 3 |
| 1071 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|-------------|---|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1071 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U | EP/ER | D/G | |
| 1071 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1071 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U | EP/ER | D/G | |
| 1071 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U | EP/ER | D/G | 3 |
| 1071 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1071 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 3 |
| 1071 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | 3 |
| 1290 | Appropriations (discretionary and mandatory) | | | | | | | | | |
| 1290 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | P | | U | EP/ER | D/G | 2 |
| 1290 | 405000 | Anticipated Reductions to Appropriations by Offsetting Collections or Receipts | C | E | | | U | EG/EP/ES/ET | N | 2 |
| 1290 | 411100 | Debt Liquidation Appropriations | D | E | D/P | | U | EG/EP/ER | N | |
| 1290 | 411200 | Liquidation of Deficiency - Appropriations | D | E | | | U | EG/EP/ER | N | |
| 1290 | 411300 | Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts | D | E | D/P | | U | ES/ET | N | |
| 1290 | 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | D/C | E | D/P | | U | ES/ET | N | |
| 1290 | 411500 | Loan Subsidy Appropriation | D | E | D/P | | U | EG | N | |
| 1290 | 411600 | Debt Forgiveness Appropriation | D | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 411700 | Loan Administrative Expense Appropriation | D | E | D/P | | U | EG | N | |
| 1290 | 411800 | Reestimated Loan Subsidy Appropriation | D | E | | | U | EG | N | |
| 1290 | 411900 | Other Appropriations Realized | D/C | E | P | | E | EG | N | |
| 1290 | 411900 | Other Appropriations Realized | D | E | D/E/F/P | | U | EC/EG/EM/EP/ER/ES/ET | N | |
| 1290 | 411920 | Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations | D/C | E | P | | U | EG | N | |
| 1290 | 412000 | Anticipated Indefinite Appropriations | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 412000 | Anticipated Indefinite Appropriations | D | E | | | U | EP/ER | D/G | 2 |
| 1290 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | P | | U | ES/ET | N | |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | E | | | U | EG | N | 1 |
| 1290 | 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities | D | B | | | U | EG | N | 1 |
| 1290 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | P | | U/E | EG/ES/ET | N | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | | | U | ES/ET | N | |
| 1290 | 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | | | U/E | EG | N | |
| 1290 | 412500 | Loan Modification Adjustment Transfer Appropriation | D | E | | | U | EG/EP/ER | N | |
| 1290 | 412500 | Loan Modification Adjustment Transfer Appropriation | D | E | | | U | EP/ER | D/G | |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | P | F | U/E | EG/ES/ET | N | 1 |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | P | F | U/E | EG/ES/ET | N | 1 |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | R | F | U/E | ET | N | 1 |
| 1290 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | R | F | U/E | ET | N | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | | F | U/E | EG/ET | N | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U/E | EG/ET | N | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | | F | U | ES | N | 1 |
| 1290 | 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | | F | U | ES | N | 1 |
| 1290 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | E | P | F | U/E | EG/ES/ET | N | |
| 1290 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | E | P | F | U/E | EG/ES/ET | N | |
| 1290 | 413000 | Appropriation to Liquidate Contract Authority Withdrawn | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|----------|-------------|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1290 | 413500 | Contract Authority Liquidated | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | E | | | U | ET | N | 1 |
| 1290 | 413600 | Contract Authority To Be Liquidated by Trust Funds | C | B | | | U | ET | N | 1 |
| 1290 | 413800 | Appropriation to Liquidate Contract Authority | D | E | | | U | EG/EP/ER/ES/ET | N | |
| 1290 | 413810 | Appropriation to Liquidate Contract Authority - FMSTF | D | E | P | | U | ET | N | |
| 1290 | 414000 | Substitution of Borrowing Authority | C | E | P | | U | EG/EP | N | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | P | | U | EP/ER | D/G | |
| 1290 | 415000 | Reappropriations - Transfers-In | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | C | E | P | | U | EG/ES/ET | N | |
| 1290 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | C | E | P | | E | ET | N | |
| 1290 | 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred | D/C | E | | F | U | ET | N | |
| 1290 | 415500 | Appropriation to Liquidate Contract Authority - Allocation - Transferred | D/C | E | | F | U | ET | N | |
| 1290 | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D | E | P | | U | EG/ES/ET | N | |
| 1290 | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D | E | P | | E | ET | N | |
| 1290 | 415730 | Authority Made Available From Appropriations Previously Precluded From Obligation | D | E | | | U | ES | N | |
| 1290 | 415900 | Repayment of Repayable Advances - Current-Year Authority | C | E | P | | U | ES/ET | N | |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | P/X | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | P | | U | EP/ER | D/G | 2 |
| 1290 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | D | | U | EC/EG/EM/EP/ER/ES/ET | N | 2 |
| 1290 | 416500 | Allocations of Authority - Anticipated From Invested Balances | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 416500 | Allocations of Authority - Anticipated From Invested Balances | D | E | | | U | EP/ER | D/G | 2 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | P | F | U | EG/EP/ES/ET | N | 1 |
| 1290 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | P | F | U | EG/EP/ES/ET | N | 1 |
| 1290 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | P | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 416800 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D/C | E | | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 417000 | Transfers - Current-Year Authority | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 417000 | Transfers - Current-Year Authority | D/C | E | D | F | U | EC/EG/EM/EP/ER/ES/ET | N | |
| 1290 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | E | P | F | U/E | ES/ET | N | 1 |
| 1290 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | B | P | F | U/E | ES/ET | N | 1 |
| 1290 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | C | E | P | F | U | ES/ET | N | 1 |
| 1290 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | C | B | P | F | U | ES/ET | N | 1 |
| 1290 | 417300 | Non-Allocation Transfers of Invested Balances - Transferred | D/C | E | P | F | U/E | ES/ET | N | |
| 1290 | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash | D | E | X | F | U | EG/EP/ES | N | |
| 1290 | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D/C | E | D | F | U | EG | N | |
| 1290 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | P/R | | U | EP/ER | D/G | 2 |
| 1290 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of | D/C | E | P | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of | D/C | E | D | F | U | EG | N | |
| 1290 | 424000 | Appropriations Reduced by Offsetting Collections or Receipts - Collected | C | E | | | U | EG/EP/ES/ET | N | 4 |
| 1290 | 437000 | Offset to Appropriation Realized for Redemption of Treasury | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | C | E | D | | U | ES/ET | N | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | C | E | P | | U | EP/ER/ES/ET | N | |
| 1290 | 438200 | Temporary Reduction - New Budget Authority | C | E | X | | U | EP/ES | N | |
| 1290 | 438300 | Temporary Reduction - Prior-Year Balances | C | E | P | | U | EP/ER/ES/ET | N | |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | U/E | EP/ER/ES/ET | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | U/E | EP/ER/ES/ET | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | D | | U | ES/ET | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | D | | U | ES/ET | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | P | | E | EG | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | P | | E | EG | N | 1 |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|-------------|--|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | C | E | X | | U | EP/ES | N | 1 |
| 1290 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | C | B | X | | U | EP/ES | N | 1 |
| 1290 | 438600 | Anticipated Permanent Reduction - Indefinite New Budget Authority | C | E | P | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1290 | 438700 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | E | | | U | ES/ET | N | |
| 1290 | 438800 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | E | | | U | ES/ET | N | |
| 1290 | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority | C | E | P | | U | EP/ER/ES/ET | N | 2 |
| 1290 | 439000 | Reappropriations - Transfers-Out | C | E | | F | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | E | EG | N | |
| 1290 | 439100 | Adjustments to Indefinite Appropriations | D/C | E | | | U | EG/EM/EP/ER | N | |
| 1290 | 439200 | Permanent Reduction - New Budget Authority | C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 439300 | Permanent Reduction - Prior-Year Balances | C | E | B/D/P/R/S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | C | E | | | U | ES/ET | N | 1 |
| 1290 | 439400 | Receipts Unavailable for Obligation Upon Collection | C | B | | | U | ES/ET | N | 1 |
| 1290 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | E | P | | U | ES/ET | N | |
| 1290 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | B | P | | U | ES/ET | N | |
| 1290 | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable | D | E | P | | U | ES/ET | N | 1 |
| 1290 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | C | E | D/P/R | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 4 |
| 1290 | 439502 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority | C | E | P/R | | U | ES/ET/TR | N | 2 |
| 1290 | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority | C | E | P | | U | ES/ET | N | 4 |
| 1290 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | E | P | | U | EG/ES/ET | N | 1 |
| 1290 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | P | | U | EG/ES/ET | N | 1 |
| 1290 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | C | E | P | | E | ET | N | 1 |
| 1290 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | C | B | P | | E | ET | N | 1 |
| 1290 | 439702 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority | C | E | P | | U | ES/ET | N | 2 |
| 1290 | 439730 | Appropriations Temporarily Precluded From Obligation | C | E | | | U | ES | N | 1 |
| 1290 | 439730 | Appropriations Temporarily Precluded From Obligation | C | B | | | U | ES | N | 1 |
| 1490 | Borrowing authority (discretionary and mandatory) | | | | | | | | | |
| 1490 | 404400 | Anticipated Reductions to Borrowing Authority | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1490 | 404400 | Anticipated Reductions to Borrowing Authority | C | E | | | U | EP/ER | D/G | 2 |
| 1490 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | B | | U | EP/ER | D/G | 2 |
| 1490 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | B | | U | EP | N | 2 |
| 1490 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | B | | U | ES | N | |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | B | F | U | ES/ET | N | 1 |
| 1490 | 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | B | F | U | ES/ET | N | 1 |
| 1490 | 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | E | B | F | U | ES/ET | N | |
| 1490 | 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | E | B | F | U | ES/ET | N | |
| 1490 | 414100 | Current-Year Indefinite Borrowing Authority | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1490 | 414100 | Current-Year Indefinite Borrowing Authority | D | E | | | U | EP/ER | D/G | |
| 1490 | 414120 | Current-Year Definite Borrowing Authority | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1490 | 414120 | Current-Year Definite Borrowing Authority | D | E | | | U | EP/ER | D/G | |
| 1490 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority | C | E | | | U | EG/EP/ER/TR | N | |
| 1490 | 414200 | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority | C | E | | | U | EP/ER | D/G | |
| 1490 | 414201 | Modification Adjustment Transfer of Borrowing Authority Converted to Cash | C | E | | | U | EP/ER | D/G | |
| 1490 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1490 | 414300 | Current-Year Decreases to Indefinite Borrowing Authority | C | E | | | U | EP/ER | D/G | |
| 1490 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | B | | U | EP/ET | N | |
| 1490 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | B | | U | EP/ER | D | |
| 1490 | 415900 | Repayment of Repayable Advances - Current-Year Authority | C | E | B | | U | ET | N | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|--|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1490 | 416000 | Anticipated Transfers - Current-Year Authority | C | E | X | | U | EP | N | |
| 1490 | 417400 | Transfers - Current-Year Borrowing Authority Converted to Cash | C | E | X | F | U | EP | N | |
| 1490 | 438200 | Temporary Reduction - New Budget Authority | C | E | B | | U | EP/ER/ES/ET | N | |
| 1490 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | B | | U/E | EP/ER/ES/ET | N | 1 |
| 1490 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | B | | U/E | EP/ER/ES/ET | N | 1 |
| 1490 | 439200 | Permanent Reduction - New Budget Authority | C | E | B | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1490 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | C | E | B | | U | EP | N | 4 |
| 1490 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | E | B | | U | EP | N | 1 |
| 1490 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | B | | U | EP | N | 1 |
| 1690 Contract authority (discretionary and mandatory) | | | | | | | | | | |
| 1690 | 403400 | Anticipated Adjustments to Contract Authority | D/C | E | | | U | EG/EP/ER/ET | N | 2 |
| 1690 | 413100 | Current-Year Indefinite Contract Authority | D | E | | | U | EG/EP/ER/ES/ET | N | |
| 1690 | 413120 | Current-Year Definite Contract Authority | D | E | | | U | EG/EP/ER/ES/ET | N | |
| 1690 | 413300 | Decreases to Indefinite Contract Authority | C | E | | | U | EG/EP/ER/ET | N | |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | E | | F | U | ET | N | 1 |
| 1690 | 413700 | Transfers of Contract Authority - Allocation | D/C | B | | F | U | ET | N | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Non-Allocation | D/C | E | | F | U | ET | N | 1 |
| 1690 | 415300 | Transfers of Contract Authority - Non-Allocation | D/C | B | | F | U | ET | N | 1 |
| 1690 | 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | D | E | C | | U | ET | N | |
| 1690 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | C | | U | EG/EP/ER/ET | N | 2 |
| 1690 | 438200 | Temporary Reduction - New Budget Authority | C | E | C | | U | ES/ET | N | |
| 1690 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | C | | U | ES/ET | N | 1 |
| 1690 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | C | | U | ES/ET | N | 1 |
| 1690 | 439200 | Permanent Reduction - New Budget Authority | C | E | C | | U | EG/EP/ER/ES/ET | N | |
| 1690 | 439300 | Permanent Reduction - Prior-Year Balances | C | E | C | | U | EG/EP/ER/ET | N | |
| 1690 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | C | E | C | | U | EG/EP/ER/ET | N | 4 |
| 1690 | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority | C | E | C | | U | ES/ET | N | 4 |
| 1690 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | E | C | | U | ET | N | 1 |
| 1690 | 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | D/C | B | C | | U | ET | N | 1 |
| 1890 Spending authority from offsetting collections (discretionary and mandatory) | | | | | | | | | | |
| 1890 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 404700 | Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority | C | E | S | | U | EP/ER | D/G | 2 |
| 1890 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | N | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 406000 | Anticipated Collections From Non-Federal Sources | D | E | | N | U | EP/ER | D/G | 2 |
| 1890 | 407000 | Anticipated Collections From Federal Sources | D | E | | E/F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 407000 | Anticipated Collections From Federal Sources | D | E | | E/F | U | EP/ER | D/G | 2 |
| 1890 | 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 413200 | Substitution of Contract Authority | D/C | E | S | | U | ER | N | |
| 1890 | 413500 | Contract Authority Liquidated | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 414000 | Substitution of Borrowing Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 414600 | Actual Repayments of Debt, Current-Year Authority | C | E | S | | U | EP/ER | D/G | |
| 1890 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 415100 | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority | C | E | S | | U | EP/ER | D/G | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | | | E | EG | N | |
| 1890 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|----------|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1890 | 416000 | Anticipated Transfers - Current-Year Authority | D/C | E | S | | U | EP/ER | D/G | 2 |
| 1890 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | E | S | F | U | EP | N | 1 |
| 1890 | 416600 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D/C | B | S | F | U | EP | N | 1 |
| 1890 | 416700 | Allocations of Realized Authority - Transferred From Invested Balances | D/C | E | S | F | U | EP | N | |
| 1890 | 417000 | Transfers - Current-Year Authority | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | E | S | F | U/E | EG | N | 1 |
| 1890 | 417100 | Non-Allocation Transfers of Invested Balances - Receivable | D | B | S | F | U/E | EG | N | 1 |
| 1890 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | C | E | S | F | U | EP | N | 1 |
| 1890 | 417200 | Non-Allocation Transfers of Invested Balances - Payable | C | B | S | F | U | EP | N | 1 |
| 1890 | 417300 | Non-Allocation Transfers of Invested Balances - Transferred | D/C | E | S | F | U/E | EG/EP | N | |
| 1890 | 417500 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 418300 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D/C | E | S | | U | EP/ER | D/G | 2 |
| 1890 | 419300 | Balance Transfers - Unobligated Balances - Legislative Change of | D/C | E | S | F | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 421000 | Anticipated Reimbursements | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 421100 | Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority | C | E | | | U | ER | N | 2 |
| 1890 | 421200 | Liquidation of Deficiency - Offsetting Collections | D | E | | E/F/N | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 421500 | Anticipated Expenditure Transfers from Trust Funds | D | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | E | | F | U | EP | G | 1 |
| 1890 | 422100 | Unfilled Customer Orders Without Advance | D/C | B | | F | U | EP | G | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 422300 | Uncollected Subsidy from Program Account | D/C | E | | F | U | EP/ER | D/G | 1 |
| 1890 | 422300 | Uncollected Subsidy from Program Account | D | B | | F | U | EP/ER | D/G | 1 |
| 1890 | 422300 | Uncollected Subsidy from Program Account | D | E | | F | U | EG/EP | N | 1 |
| 1890 | 422300 | Uncollected Subsidy from Program Account | D | B | | F | U | EG/EP | N | 1 |
| 1890 | 422500 | Expenditure Transfers From Trust Funds - Receivable | D | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 422500 | Expenditure Transfers From Trust Funds - Receivable | D | B | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 423100 | Unfilled Customer Orders With Advance - Transferred | D/C | E | S | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 425100 | Reimbursements Earned - Receivable | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 425100 | Reimbursements Earned - Receivable | D/C | B | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 425100 | Reimbursements Earned - Receivable | D/C | E | | F | U | EP | G | 1 |
| 1890 | 425100 | Reimbursements Earned - Receivable | D/C | B | | F | U | EP | G | 1 |
| 1890 | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | D | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 425400 | Reimbursements Earned - Collected From Non-Federal Sources | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 425500 | Expenditure Transfers from Trust Funds - Collected | D | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 426000 | Actual Collections of Governmental-Type Fees | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426100 | Actual Collections of Business-Type Fees | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 426100 | Actual Collections of Business-Type Fees | D | E | | | U | EP/ER | D/G | |
| 1890 | 426200 | Actual Collections of Loan Principal | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426200 | Actual Collections of Loan Principal | D | E | | | U | EP/ER | D/G | |
| 1890 | 426300 | Actual Collections of Loan Interest | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U | EP/ER | D/G | |
| 1890 | 426400 | Actual Collections of Rent | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426400 | Actual Collections of Rent | D | E | | | U | EP/ER | D/G | |
| 1890 | 426500 | Actual Collections From Sale of Foreclosed Property | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426500 | Actual Collections From Sale of Foreclosed Property | D | E | | | U | EP/ER | D/G | |
| 1890 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | | | U | EP/ER | D/G | |
| 1890 | 426700 | Other Actual Governmental-Type Collections From Non-Federal | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) | D/C | E | | | U | EP | N | |
| 1890 | 426900 | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 427100 | Actual Program Fund Subsidy Collected | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 427100 | Actual Program Fund Subsidy Collected | D | E | | | U | EP/ER | D/G | |
| 1890 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | N | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|-------------|---|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 1890 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EP/ER | D/G | |
| 1890 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U | EP/ER | D/G | |
| 1890 | 427600 | Actual Collections From Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 427600 | Actual Collections From Financing Fund | D | E | | | U | EP/ER | D/G | |
| 1890 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D | E | | | U | EP/ER | D/G | |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | E | | | U/E | EG/EP/ER/TR | N | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | B | | | U/E | EG/EP/ER/TR | N | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | E | | | U | EP/ER | D/G | 1 |
| 1890 | 428300 | Interest Receivable From Treasury | D/C | B | | | U | EP/ER | D/G | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | B | | | U/E | EC/EG/EM/EP/ER/TR | N | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | E | | | U | EP/ER | D/G | 1 |
| 1890 | 428500 | Receivable From the Liquidating Fund | D | B | | | U | EP/ER | D/G | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | B | | | U/E | EC/EG/EM/EP/ER/TR | N | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | E | | | U | EP/ER | D/G | 1 |
| 1890 | 428600 | Receivable From the Financing Fund | D | B | | | U | EP/ER | D/G | 1 |
| 1890 | 428700 | Other Federal Receivables | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 428700 | Other Federal Receivables | D | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 1890 | 428700 | Other Federal Receivables | D | E | | | U | EP/ER | D/G | 1 |
| 1890 | 428700 | Other Federal Receivables | D | B | | | U | EP/ER | D/G | 1 |
| 1890 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EC/EG/EM/EP/ER/TR | N | |
| 1890 | 438200 | Temporary Reduction - New Budget Authority | C | E | S | | U | EG/EP/ER/ES/ET/TR | N | |
| 1890 | 438300 | Temporary Reduction - Prior-Year Balances | C | E | S | | U | EG/EP/ER/TR | N | |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U/E | EG/EP/ER/ET/TR | N | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U/E | EG/EP/ER/ET/TR | N | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | E | S | | U | ES | N | 1 |
| 1890 | 438400 | Temporary Reduction/Cancellation Returned by Appropriation | D/C | B | S | | U | ES | N | 1 |
| 1890 | 438600 | Anticipated Permanent Reduction - Indefinite New Budget Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 438900 | Anticipated Temporary Reduction - Indefinite New Budget Authority | C | E | S | | U | EG/EP/ER/ES/ET/TR | N | |
| 1890 | 439200 | Permanent Reduction - New Budget Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 439300 | Permanent Reduction - Prior-Year Balances | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 1890 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | E | S | | U | EP | N | 1 |
| 1890 | 439401 | Daily Inflation/Deflation Compensation Adjustment - Unavailable | C | B | S | | U | EP | N | 1 |
| 1890 | 439402 | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable | D | E | S | | U | EP | N | 1 |
| 1890 | 439500 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority | C | E | S | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 4 |
| 1890 | 439502 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority | C | E | S | | U | EG/EP/ER | N | 2 |
| 1890 | 439504 | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority | C | E | S | | U | ER | N | 4 |
| 1890 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | E | S | | U | EG/EP/ER | N | 1 |
| 1890 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | B | S | | U | EG/EP/ER | N | 1 |
| 1890 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | E | S | | E | EG | N | 1 |
| 1890 | 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | C | B | S | | E | EG | N | 1 |
| 1890 | 439801 | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation | C | E | S | | U | EG/EP/ER | N | 2 |
| 1910 | Total budgetary resources | | | | | | | | | |
| | This line is calculated. Equals sum of SBR lines 1071, 1290, 1490, 1690, and 1890. | | | | | | | | | |
| | Status of Budgetary Resources: | | | | | | | | | |
| 2190 | New obligations and upward adjustments (total) | | | | | | | | | |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 1 |
| 2190 | 480100 | Undelivered Orders - Obligations, Unpaid | D/C | B | | | U | EP/ER | D/G | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | 1 |
| 2190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U | EP/ER | D/G | 1 |
| 2190 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|---|-------------|---|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 2190 | 488100 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | |
| 2190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | 1 |
| 2190 | 490100 | Delivered Orders - Obligations, Unpaid | D/C | B | | | U | EP/ER | D/G | 1 |
| 2190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | N | 1 |
| 2190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | N | 1 |
| 2190 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2190 | 498100 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | D/C | E | | | U | EP/ER | D/G | |
| 2190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | |
| Unobligated balance, end of year: | | | | | | | | | | |
| 2204 Apportioned, unexpired account | | | | | | | | | | |
| 2204 | 451000 | Apportionments | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2204 | 451000 | Apportionments | D/C | E | | | U | EP/ER | D/G | |
| 2204 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 2204 | 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | D/C | E | | | U | EP/ER | D/G | 2 |
| 2204 | 461000 | Allotments - Realized Resources | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2204 | 461000 | Allotments - Realized Resources | D/C | E | | | U | EP/ER | D/G | |
| 2204 | 470000 | Commitments - Programs Subject to Apportionment | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2204 | 470000 | Commitments - Programs Subject to Apportionment | C | E | | | U | EP/ER | D/G | |
| 2304 Exempt from apportionment, unexpired accounts | | | | | | | | | | |
| 2304 | 462000 | Unobligated Funds Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2304 | 462000 | Unobligated Funds Exempt From Apportionment | D/C | E | | | U | EP/ER | D/G | |
| 2304 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 2304 | 469000 | Anticipated Resources - Programs Exempt From Apportionment | D/C | E | | | U | EP/ER | D/G | 2 |
| 2304 | 472000 | Commitments - Programs Exempt From Apportionment | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2304 | 472000 | Commitments - Programs Exempt From Apportionment | C | E | | | U | EP/ER | D/G | |
| 2405 Unapportioned, unexpired accounts | | | | | | | | | | |
| 2405 | 442000 | Unapportioned Authority - Pending Rescission | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2405 | 443000 | Unapportioned Authority - OMB Deferral | C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2405 | 445000 | Unapportioned - Unexpired Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2405 | 445000 | Unapportioned - Unexpired Authority | D/C | E | | | U | EP/ER | D/G | |
| 2405 | 449000 | Anticipated Resources - Unapportioned Authority | D/C | E | | | U | EP/ER | D/G | 2 |
| 2405 | 449000 | Anticipated Resources - Unapportioned Authority | D/C | E | | | U | EC/EG/EM/EP/ER/ES/ET/TR | N | 2 |
| 2405 | 463500 | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF) | D/C | E | | | U | EG/EP | N | |
| 2412 Unexpired unobligated balance, end of year | | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 2204, 2304, and 2405. | | | | | | | | | | |
| 2413 Expired unobligated balance, end of year | | | | | | | | | | |
| 2413 | 445000 | Unapportioned - Unexpired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2413 | 465000 | Allotments - Expired Authority | D/C | E | | | E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 2490 Unobligated balance, end of year (total) | | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 2204, 2304, 2405, and 2413. Also equals the sum of the amounts on lines 2412 and 2413. | | | | | | | | | | |
| 2500 Total budgetary resources | | | | | | | | | | |
| This line is calculated. Equals sum of SBR lines 2190 and 2490. | | | | | | | | | | |
| Outlays, Net and Disbursements, Net | | | | | | | | | | |
| 4190 Outlays, net (total) (discretionary and mandatory) | | | | | | | | | | |
| 4190 | 421200 | Liquidation of Deficiency - Offsetting Collections | D | E | | E/F/N | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 422200 | Unfilled Customer Orders With Advance | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 4190 | 422200 | Unfilled Customer Orders With Advance | D/C | B | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|-------------|--|--|--------------|-----------|-----------|------------|------------|-------------------------|------------------------|-------------|
| 4190 | 422300 | Uncollected Subsidy from Program Account | D | E | | F | U | EG/EP | N | 1 |
| 4190 | 422300 | Uncollected Subsidy from Program Account | D | B | | F | U | EG/EP | N | 1 |
| 4190 | 425200 | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources | D/C | E | | E/F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 425400 | Reimbursements Earned - Collected From Non-Federal Sources | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 425500 | Expenditure Transfers from Trust Funds - Collected | D | E | | F | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 425512 | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year | D | E | S | F | U | EG | N | |
| 4190 | 426000 | Actual Collections of Governmental-Type Fees | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426100 | Actual Collections of Business-Type Fees | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 426200 | Actual Collections of Loan Principal | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426300 | Actual Collections of Loan Interest | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426400 | Actual Collections of Rent | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426500 | Actual Collections From Sale of Foreclosed Property | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 426700 | Other Actual Governmental-Type Collections From Non-Federal | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 426800 | Interest Collected From Foreign Securities and Special Drawing Rights (SDR) | D/C | E | | | U | EP | N | |
| 4190 | 426900 | Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 427000 | Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services | D | E | | N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 427100 | Actual Program Fund Subsidy Collected | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EG/EP/ER/TR | N | |
| 4190 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 427600 | Actual Collections From Financing Fund | D | E | | | U/E | EC/EG/EM/EP/ER/TR | N | |
| 4190 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | D/C | E | | | U | EP/ER/TR | N | |
| 4190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 4190 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | 1 |
| 4190 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | E | | | U | EG/ER | N | 1 |
| 4190 | 490800 | Authority Outlayed Not Yet Disbursed | D/C | B | | | U | EG/ER | N | 1 |
| 4190 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4190 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U/E | EC/EG/EM/EP/ER/ES/ET/TR | N | |
| 4200 | Distributed offsetting receipts (-) | | | | | | | | | |
| | (Not supported by USSGL) | | | | | | | | | |
| 4210 | Agency outlays, net (discretionary and mandatory) | | | | | | | | | |
| | (Not supported by USSGL) | | | | | | | | | |
| 4220 | Disbursements, net (total) (mandatory) | | | | | | | | | |
| 4220 | 426100 | Actual Collections of Business-Type Fees | D | E | | | U | EP/ER | D/G | |
| 4220 | 426200 | Actual Collections of Loan Principal | D | E | | | U | EP/ER | D/G | |
| 4220 | 426300 | Actual Collections of Loan Interest | D/C | E | | | U | EP/ER | D/G | |
| 4220 | 426400 | Actual Collections of Rent | D | E | | | U | EP/ER | D/G | |
| 4220 | 426500 | Actual Collections From Sale of Foreclosed Property | D | E | | | U | EP/ER | D/G | |
| 4220 | 426600 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | | | U | EP/ER | D/G | |
| 4220 | 427100 | Actual Program Fund Subsidy Collected | D | E | | | U | EP/ER | D/G | |
| 4220 | 427300 | Interest Collected From Treasury | D/C | E | | | U | EP/ER | D/G | |
| 4220 | 427500 | Actual Collections From Liquidating Fund | D | E | | | U | EP/ER | D/G | |
| 4220 | 427600 | Actual Collections From Financing Fund | D | E | | | U | EP/ER | D/G | |
| 4220 | 427700 | Other Actual Collections - Federal/Non-Federal Exception Sources | D | E | | | U | EP/ER | D/G | |
| 4220 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | 1 |
| 4220 | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | D/C | B | | | U | EP/ER | D/G | 1 |
| 4220 | 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | F/N | U | EP/ER | D/G | |
| 4220 | 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | D/C | E | | | U | EP/ER | D/G | |
| 4220 | 490200 | Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | |
| 4220 | 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D/C | E | | E/F/N | U | EP/ER | D/G | |

USSGL Crosswalk - Statement of Budgetary Resources

| Line No. | USSGL Acct. | USSGL Account Title | Debit/Credit | Begin/End | Auth Type | Fed/Nonfed | TAS Status | Fund Type | Financing Account Code | Addl. Info. |
|--|---|---|--------------|-----------|-----------|------------|------------|-----------|------------------------|-------------|
| 4220 | 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | D/C | E | | | U | EP/ER | D/G | |
| FOOTNOTES AND ADDITIONAL INFORMATION: | | | | | | | | | | |
| 1 | When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance. | | | | | | | | | |
| 2 | Anticipated amounts should be zero for the yearend preclosing trial balance. | | | | | | | | | |
| 3 | This row corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differ from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Ending balances with a PYA (Prior Year Adjustment) are included in this row. | | | | | | | | | |
| 4 | USSGL account balance must be zero for the year end preclosing trial balance. | | | | | | | | | |