

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, APPENDIX F
“GENERAL LEDGER CROSSWALK TO THE STATEMENT OF BUDGETARY
RESOURCES”**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table F-1	Updated the general ledger crosswalk for the Statement of Budgetary Resources to include changes required for the fiscal year 2001 audited financial statements. The Department of the Treasury, Financial Management Services issued changes May 2001.	Update

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**★GENERAL LEDGER CROSSWALK TO THE STATEMENT OF BUDGETARY
RESOURCES**

Appendix F

★APPENDIX F

★GENERAL LEDGER CROSSWALK TO THE STATEMENT OF BUDGETARY RESOURCESA. General Instructions for the General Ledger Crosswalk

1. This section provides a crosswalk from the United States Government Standard General Ledger (USSGL) accounts for the Statement of Budgetary Resources (SBR). All SBR accounts are preclosing balances.

2. The crosswalk lists the individual applicable posting accounts. Posting accounts are those which receive the original entry(s) of a transaction, as opposed to summary accounts which subtotal (or total) the balances of specified posting accounts.

3. The lines on the financial statement that require calculations do not cite the USSGL account. This information is provided for each referenced line that is included in that calculation.

B. General Ledger Crosswalk for the SBR. The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing):

1. Column (1) represents the line number on the statement.
2. Column (2) identifies the title of the line number on the statement.
3. Column (3) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) USSGL account balance is to be used.
4. Column (4) reflects the USSGL account numbers included on each line of the statement.
5. Column (5) identifies the title of the USSGL account.
6. Column (6) additional information to be used in developing the presentation of the identified data. Z = Account balance for this account should be reduced to zero prior to the preparation of the preclosing trial balance used to prepare this statement at year end.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
I.	BUDGETARY RESOURCES				
I.A.	Budget Authority	E	4111	Debt Liquidation Appropriations	
		E	4112	Deficiency Appropriations	
		E	4114	Appropriated Trust or Special Fund Receipts	
		E	4115	Loan Subsidy Appropriation – Definite – Current	
		E	4116	Entitlement Loan Subsidy Appropriation – Indefinite	
		E	4117	Loan Administrative Expense Appropriation – Definite – Current	
		E	4118	Reestimated Loan Subsidy Appropriation – Indefinite – Permanent	
		E	4119	Other Appropriations Realized	
		E	4121	Loan Subsidy Appropriation – Indefinite – Current	
		E	4125	Loan Modification Adjustment Transfer Appropriation	
★		E	4138	Resources Realized from Contract Authority	
★		E	4150	Reappropriations	
★		E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	
★		E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	
★		E	4391	Adjustments to Indefinite No-Year Authority	Debit balances only
		E-B	4394	Receipts Not Available for Obligation Upon Collection	
		E	4042	Estimated Borrowing Authority – Indefinite	★Zero for final reporting
		E	4141	Current Year Borrowing Authority Realized – Definite	
		E	4142	Current Year Borrowing Authority Realized – Indefinite	
		E	4032	Anticipated Contract Authority	Zero for final reporting
		E	4131	Current Year Contract Authority Realized – Definite	

Table F-1

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
I.A. ★ ★ ★	Budget Authority (Continued)	E E-B E E E E E	4132 4166 4167 4170 4175 4120 4160 4165	Current Year Contract Authority Realized – Indefinite Treasury-Managed Trust Fund Distributions of Realized Authority – To Be Transferred Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred Transfers – Current Year Authority Allocation Transfers of Current Year Authority Appropriations Anticipated – Indefinite Anticipated Transfers – Current Year Authority Treasury-Managed Trust Fund Distributions of Authority – Anticipated	 Zero for final reporting Zero for final reporting Zero for final reporting
I.B. ★	Unobligated Balance - Beginning of the Period	B B B B B B B B B B B B B B B	4139 4149 4166 4201 4221 4222 4225 4251 4281 4282 4283 4284 4285 4286	Contract Authority Carried Forward Borrowing Authority Carried Forward Treasury-Managed Trust Fund Distributions of Realized Authority – To Be Transferred Total Actual Resources – Collected Unfilled Customer Orders – Without Advance Unfilled Customer Orders – With Advance Appropriation Trust Fund Expenditure Transfers – Receivable Reimbursements and Other Income Earned – Receivable Actual Program Fund Subsidy Receivable – Definite – Current Actual Program Fund Subsidy Receivable – Indefinite – Permanent Interest Receivable from Treasury Actual Program Fund Subsidy Receivable – Indefinite – Current Receivable from the Liquidating Fund Receivable from the Financing Fund	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
I.B. ★ ★ ★	Unobligated Balance – Beginning of the Period	B	4287	Other Federal Receivables	
		B	4394	Receipts Not Available for Obligation Upon Collection	
		B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
		B	4398	Offsetting Collections Temporarily Precluded from Obligation	
		B	4801	Unexpended Obligations– Unpaid	
		B	4802	Unexpended Obligations – Prepaid/Advanced	
		B	4901	Expended Authority – Unpaid	
I.C.	Net Transfers Prior-Year Balance, Actual	E	4176	Allocation Transfer – Prior-Year Balances	Zero for final reporting
		E	4190	Transfers – Prior-Year Balances.	
		E	4180	Anticipated Transfers – Prior-Year Balances	
I.D.	Spending Authority from Offsetting Collections	E	4252	Reimbursements and Other Income Earned – Collected	★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E	4261	Actual Collection of Fees	
		E	4262	Actual Collection of Loan Principal	
		E	4263	Actual Collection of Loan Interest	
		E	4264	Actual Collection of Rent	
		E	4265	Actual Collections from Sale of Foreclosed Property	
		E	4266	Other Actual Collections – Non-Federal	
		E	4271	Actual Program Fund Subsidy Collected – Definite – Current	
		E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	
		E	4273	Interest Collected from Treasury	
		E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	
		E	4275	Actual Collections from Liquidating Fund	
		E	4276	Actual Collections from Financing Fund	
		E	4277	Other Actual Collections – Federal	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
I.D.	Spending Authority from Offsetting Collections (Continued)	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
		E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
		E-B	4251	Reimbursements and Other Income Earned – Receivable	★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E-B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	
		E-B	4282	Actual Program Fund Subsidy Receivable-Indefinite-Permanent	
		E-B	4283	Interest Receivable from Treasury	
		E-B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	
		E-B	4285	Receivable from the Liquidating Fund	
		E-B	4286	Receivable from the Financing Fund	
		E-B	4287	Other Federal Receivables	
		E-B	4221	Unfilled Customer Orders – Without Advance	Obligated amount only for final in year of expiration; ★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E-B	4222	Unfilled Customer Orders – With Advance	Obligated amount only for final in year of expiration; ★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E	4060	Anticipated Collections from Non-Federal Sources	Debit balances; Zero for final reporting

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
		E	4070	Anticipated Collections from Federal Sources	Debit balances; Zero for final reporting
		E	4210	Anticipated Reimbursements and Other Income	Debit balances; Zero for final reporting
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	
		E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	Zero for final reporting
		E-B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	
I.E.	Adjustments	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only; Debit balances; Zero for final reporting
		E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
		E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	
		E	4395	Authority Unavailable Pursuant to Public Law – Temporary	★Zero for final reporting
★		E-B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
★		E-B	4398	Offsetting Collections Temporarily Precluded from Obligation	
		E	4350	Canceled Authority	
		E	4392	Rescissions – Current year	★For unexpired accounts
		E	4393	Rescissions – Prior-Year	★For unexpired accounts
		E	4147	Actual Transfers to Treasury	
		E	4133	Actual Adjustments to Contract Authority	
★		E	4135	Contract Authority Liquidated	
		E	4143	Actual Reductions to Borrowing Authority	
		E	4391	Adjustments to Indefinite No-Year Authority	★For unexpired accounts; Credit balances only

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
		E	4396	Authority Permanently Not Available Pursuant to Public Law	
		E	4034	Anticipated Adjustments to Contract Authority	Zero for final reporting
		E	4044	Anticipated Reductions to Borrowing Authority	Zero for final reporting
		E	4047	Anticipated Transfers to Treasury	Zero for final reporting
1.F.	Total Budgetary Resources			Sum of Lines 1.A through 1. E	
2.	STATUS OF BUDGETARY RESOURCES:				
2.A.	Obligations Incurred	E-B	4801	Unexpended Obligations – Unpaid	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E-B	4802	Unexpended Obligations Prepaid/Advanced	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E-B	4901	Expended Authority – Unpaid	
		E	4902	Expended Authority – Paid	
		E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
		E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	
2.B.	Unobligated Balances Available	E	4510	Apportionments	Through current period; ★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4610	Allotments – Realized Resources	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4700	Commitments	
		E	4590	Apportionments Unavailable – Anticipated Resources	All anticipated amounts; Zero for final reporting
		E	4620	Unobligated Funds Not Subject to Apportionment	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
2.B.	Unobligated Balances Available (Continued)			Use Only With Prior Office of Under Secretary of Defense (Comptroller) (OUSDC) Approval	
2.C.	Unobligated Balances – Not Available	E	4510	Apportionments	Subsequent periods; ★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4430	Unapportioned Authority – Office of Management and Budget Deferral	
		E	4420	Unapportioned Authority – Pending Rescission	
		E	4060	Anticipated Collections from Non-Federal Sources	Unexpired accounts only; Credit balances; Zero for final reporting
		E	4070	Anticipated Collections from Federal Sources	Unexpired accounts only; Credit balances; Zero for final reporting
		E	4210	Anticipated Reimbursements and Other Income	Unexpired accounts only; Credit balances; Zero for final reporting
		E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only; Credit balances; Zero for final reporting
		E	4450	Unapportioned Authority	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4630	Funds Not Available for Commitment/Obligation	
		E	4650	Allotments – Expired Authority	Expired accounts only
2.D.	Total Status of Budgetary Resources			Sum of Lines 2.A through 2.C	
3.	OUTLAYS:				
3.A.	Obligations Incurred	E-B	4801	Unexpended Obligations – Unpaid	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E-B	4802	Unexpended Obligations – Prepaid/Advanced	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
3.A.	Obligations Incurred Continued)	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E-B	4901	Expended Authority – Unpaid	
		E	4902	Expended Authority – Paid	
		E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
		E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments	E	4252	Reimbursements and Other Income Earned – Collected	
		E	4261	Actual Collection of Fees	
		E	4262	Actual Collection of Loan Principal	
		E	4263	Actual Collection of Loan Interest	
		E	4264	Actual Collection of Rent	
		E	4265	Actual Collections from Sale of Foreclosed Property	
		E	4266	Other Actual Collections – Non-Federal	
		E	4271	Actual Program Fund Subsidy Collected – Definite – Current	
		E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	
		E	4273	Interest Collected from Treasury	
		E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	
		E	4275	Actual Collections from Liquidating Fund	
		E	4276	Actual Collections from Financing Fund	
		E	4277	Other Actual Collections – Federal	
		E	4872	Downward Adjustments of Prior-Year Prepaid Advanced Unexpended Obligations Refunds Collected	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	E	4972	Downward Adjustments of Prior-Year – Paid Expended Authority Refunds Collected	Obligated amount only for final in year of expiration; ★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E-B	4251	Reimbursements and Other Income Earned – Receivable	
		E-B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	
		E-B	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	
		E-B	4283	Interest Receivable from Treasury	
		E-B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	
		E-B	4285	Receivable from the Liquidating Fund	
		E-B	4286	Receivable from the Financing Fund	
		E-B	4287	Other Federal Receivables	
		E-B	4222	Unfilled Customer Orders With Advance	
		E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration; ★Unfunded liabilities covered by unobligated resources; ★Unfunded liabilities covered by unexpended obligations
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	
		E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	★Zero for final reporting
		E-B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	
		E	4871	Downward Adjustments of Prior-Year – Unpaid Unexpended Obligations	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
3.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	E	4971	Downward Adjustments of Prior-Year – Unpaid Expended Authority	
3.C.	Obligated Balance, Net – Beginning of the Period	B	4221	Unfilled Customer Orders Without Advance	★ Transferred
		B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	
		B	4251	Reimbursements and Other Income Earned – Receivable	★ Transferred
		B	4281	Actual Program Fund Subsidy Receivable – Definite Current	
		B	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	
		B	4283	Interest Receivable from Treasury	
		B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	
		B	4285	Receivable from the Liquidating Fund	
		B	4286	Receivable from the Financing Fund	
		B	4287	Other Federal Receivables	
		B	4801	Unexpended Obligations – Unpaid	
		B	4901	Expended Authority – Unpaid	
3.D.	Obligated Balance Transferred, Net	E	4831	Unexpended Obligations, Transferred – Unpaid	
		E	4931	Expended Authority, Transferred – Unpaid	
3.E.	Less: Obligated Balance, Net - End of the Period	E	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	
		E	4251	Reimbursements and Other Income Earned – Receivable	★ Unfunded liabilities covered by unobligated resources; ★ Unfunded liabilities covered by unexpended obligations
		E	4281	Actual Program Fund Subsidy Receivable – Definite – Current	
		E	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
3.E.	Less: Obligated Balance, Net - End of the Period (Continued)	E	4283	Interest Receivable from Treasury	
		E	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	
		E	4285	Receivable from the Liquidating Fund	
		E	4286	Receivable from the Financing Fund	
		E	4287	Other Federal Receivables	
		E	4221	Unfilled Customer Orders Without Advance	★Transferred
		E	4801	Unexpended Obligations – Unpaid	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4831	Unexpended Obligations Transferred – Unpaid	
		E	4871	Downward Adjustments of Prior-Year – Unpaid Unexpended Obligations	
		E	4881	Upward Adjustments of Prior-Year – Unpaid Unexpended Obligations	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4901	Expended Authority – Unpaid	
		E	4931	Expended Authority, Transferred – Unpaid	
		E	4971	Downward Adjustments of Prior-Year – Unpaid Expended Authority	
		E	4981	Upward Adjustments of Prior-Year – Unpaid Expended Authority	
3.F.	Total Outlays			Sum of lines 3.A through 3.E	
				THE TOTAL ABOVE MUST EQUAL THE SUM OF THE 22 ACCOUNTS BELOW.	
		E-B	4802	Unexpended Obligations – Prepaid/Advanced	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities
		E	4902	Expended Authority – Paid	★Cover–unfunded liabilities; ★Not cover–unfunded liabilities

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
		E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
		E	4982	Upward Adjustments of Prior-Year – Unpaid Expended Authority	
		E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration; ★ Transferred; ★ Unfunded liabilities covered by unobligated resources; ★ Unfunded liabilities covered by unexpended obligations
		E	4252	Reimbursements and Other Income Earned – Collected	★ Unfunded liabilities covered by unobligated resources; ★ Unfunded liabilities covered by unexpended obligations
		E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	
		E	4261	Actual Collection of Fees	
		E	4262	Actual Collection of Loan Principal	
		E	4263	Actual Collection of Loan Interest	
		E	4264	Actual Collection of Rent	
		E	4265	Actual Collections from Sale of Foreclosed Property	
		E	4266	Other Actual Collections – Non-Federal	
		E	4271	Actual Program Fund Subsidy Collected – Definite – Current	
		E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	
		E	4273	Interest Collected from Treasury	
		E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	
		E	4275	Actual Collections from Liquidating Fund	
		E	4276	Actual Collections from Financing Fund	
		E	4277	Other Actual Collections – Federal	

Table F-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Trial Bal.	Account No.	Account Title	Additional Information Required
		E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
		E	4972	Downward Adjustments of Prior-Year – Paid Expended Authority Refunds Collected	

Table F-1 (Continued)