

U.S. Government Standard General Ledger  
Account Transactions

This section includes crosswalks for use in fiscal 2014. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of the Fiscal Service (Fiscal Service).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

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

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OMB Form and Content Financial Statements	
o Statement of Budgetary Resources.....	V - 52
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SUPPLEMENT

Section V

USFGL Crosswalks for Fiscal 2014 Reporting:		USFGL Account Attributes for FACTS II																				TAFS Attributes									
SF 133: Report on Budget Execution and Budgetary Resources																															
Schedule P: Program and Financing (P&F), Prior Year Actual Column																															
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USFGL Account	USFGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1000	+	-	4295	Adjustments to the Exchange Stabilization Fund	B															X		U	U		3	N			
Y	Y	1000	+	-	4350	Canceled Authority	B									M							X		E	U		1			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M							X	SEQ	U	U		2/7			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M							X	SEQ	U	U		3/4	N		
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C			M							X	SEQ	U	U		2/7			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D/M							X	OTR	U/E	U		2/7			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	SEQ	U/E	U		3	N		
Y	N	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	SEQ	E	U		1			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	OTR/SEQ/XXX	U/E	U		2/7			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D/M							X	OTR/SEQ	U/E	U		1/7/8			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	ATB/OTR/SEQ/XXX	U/E	U		2/7			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	SEQ	U/E	U		3/4	N		
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X	ATB	U	U		8			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X	ATB	U/E	U		1			
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D/M							X	OTR/SEQ	U/E	U		3/4	N		
Y	Y	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B																X		U	U		2/7			
Y	Y	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C/P										X		U	U		2/7			
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B						S										X		U	U		3/4	N		
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B						S			D							X		E	U		1			
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B						S										X		U	U		1			
Y	Y	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																X		U/E	U					
Y	Y	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X		U/E	U					
Y	Y	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B																X		U/E	U					
Y	Y	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X		U	U		4	N		
Y	Y	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X		U	U		1			
N	Y	1001	Discretionary unobligated balance brought forward, Oct 1																												
This line is not required to be supported by the USSGL.																															
<b>Nonexpenditure transfers:</b>																															
<b>1010 Unobligated balance transferred to other accounts (-)</b>																															
Y	Y	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C					P/S						##	####			X		U/E	U					
Y	Y	1010	+	-	4190	Transfers - Prior-Year Balances	E	C					P/S						##	####			X		U	U					
Y	N	1010	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C					P/S										X		E	U					
<b>1011 Unobligated balance transferred from other accounts</b>																															
Y	Y	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D					P/S						##	####			X		U/E	U					
Y	Y	1011	+	-	4190	Transfers - Prior-Year Balances	E	D					P/S						##	####			X		U	U					
Y	N	1011	+	-	4196	Balance Transfers-In - Expired to Expired	E	D					P/S										X		E	U					
<b>1012 Unobligated balance transfers between expired and unexpired accounts</b>																															
Y	Y	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E						P/S										X		U/E	U					
Y	Y	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E						P/S										X		U/E	U					
Y	N	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E																X		U/E	U		7			
<b>1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)</b>																															
Y	Y	1013	+	-	4153	Transfers of Contract Authority - Nonallocation	E												##	####		BAL	X		U	U		7		1	
Y	Y	1013	-	+	4153	Transfers of Contract Authority - Nonallocation	B												##	####		BAL	X		U	U		7		1	
<b>Adjustments:</b>																															
<b>1020 Adjustment to unobligated balance brought forward, Oct 1 (+ or -)</b>																															
Y	Y	1020	+	-	4111	Debt Liquidation Appropriations	E						D/P										B/P		U/E	U		1			
Y	Y	1020	+	-	4111	Debt Liquidation Appropriations	E						D/P											B/P		U/E	U		3/4	N	
Y	Y	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E																	B/P		U/E	U		1		

SUPPLEMENT

Section V

USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E																B/P	U/E	U		3/4	N	
Y	Y	1020	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D/P										B/P	XXX	U/E	U		2/7	
Y	Y	1020	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P										B/P	SEQ	U/E	U		2/7	
Y	Y	1020	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D/P										B/P		U/E	U		2/7	
Y	Y	1020	+	-	4115	Loan Subsidy Appropriation	E						D/P										B/P		U/E	U		1	
Y	Y	1020	+	-	4115	Loan Subsidy Appropriation	E						D/P										B/P		U/E	U		3/4	N
Y	Y	1020	+	-	4116	Debt Forgiveness Appropriation	E						P										B/P		U/E	U			
Y	Y	1020	+	-	4117	Loan Administrative Expense Appropriation	E						D/P										B/P		U/E	U		1	
Y	Y	1020	+	-	4117	Loan Administrative Expense Appropriation	E						D/P										B/P		U/E	U		3/4	N
Y	Y	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E																B/P		U/E	U		1	
Y	Y	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E																B/P		U/E	U		3/4	N
Y	Y	1020	+	-	4119	Other Appropriations Realized	E						D										B/P		U/E	U			
Y	Y	1020	+	-	4119	Other Appropriations Realized	E						P	F/P/X									B/P		U/E	U			
Y	Y	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E							P/S									P		U/E	U			
Y	Y	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E									M							B/P		U	U		1	
Y	Y	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E							P/S									B/P		U/E	U			
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E																B/P		U	U		2/7	
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E																B/P		U/E	U		1	
Y	Y	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																B/P		U/E	U		1	
Y	Y	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																B/P		U/E	U		3/4	N
Y	Y	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B/P			M							B/P	SEQ/XXX	U/E	U		2/7	
Y	Y	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D							B/P	XXX	U/E	U		2/7	
Y	Y	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E																B/P	SEQ/XXX	U/E	U		2/7	
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P										B/P	XXX	U/E	U		1	
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B/P										B/P	SEQ/XXX	U/E	U		2/7	
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P										B/P	XXX	U/E	U		1	
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P										B/P	SEQ/XXX	U/E	U		2/7	
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B										B/P		U/E	U		2/7	
Y	Y	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E																B/P		U	U			
Y	Y	1020	+	-	4131	Current-Year Contract Authority Realized	E																P		U/E	U			
Y	Y	1020	+	-	4132	Substitution of Contract Authority	E							S									P		U	U		4	N
Y	Y	1020	+	-	4133	Decreases to Indefinite Contract Authority	E																P		U/E	U			
Y	Y	1020	+	-	4134	Contract Authority Withdrawn	E																P		U/E	U			
Y	Y	1020	+	-	4135	Contract Authority Liquidated	E							P/S									B/P		U/E	U			
Y	Y	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E																P		U	U		7	
Y	Y	1020	+	-	4137	Transfers of Contract Authority - Allocation	E										M						B/P		U	U		7	
Y	Y	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E																B/P		U/E	U			
Y	Y	1020	+	-	4140	Substitution of Borrowing Authority	E							P/S									P		U	U		1	
Y	Y	1020	+	-	4140	Substitution of Borrowing Authority	E							P/S									P		U	U		3	N
Y	Y	1020	+	-	4141	Current-Year Borrowing Authority Realized	E																P		U/E	U			
Y	Y	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E																P		U/E	U			
Y	Y	1020	+	-	4144	Borrowing Authority Withdrawn	E																P		U/E	U			
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B				M						B/P		U/E	U		7	
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B				M						B/P		U/E	U		4	D/N
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P/S										B/P		U/E	U			
Y	Y	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																B/P		U/E	U			
Y	Y	1020	+	-	4150	Reappropriations - Transfers-In	E																B/P		U/E	U			

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			D/M							B/P	U/E	U				
Y	Y	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						P			M							B/P	U	U		2		
Y	Y	1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																B/P	U/E	U				
Y	Y	1020	+	-	4153	Transfers of Contract Authority - Nonallocation	E																B/P	U	U		7		
Y	Y	1020	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E																B/P	U	U		7		
Y	Y	1020	+	-	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E																B/P	U	U		7		
Y	Y	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P	U	U		3/4	N	
Y	Y	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P	U/E	U		1		
Y	Y	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E																B/P	U	U		2/7		
Y	Y	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E																B/P	U	U		3	N	
Y	Y	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E																B/P	U/E	U				
Y	Y	1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E																B/P	U/E	U				
Y	Y	1020	+	-	4170	Transfers - Current-Year Authority	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E									D							B/P	XXX	U	U	1/2/7		
Y	Y	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E									M							B/P	SEQ/XXX	U	U	2/7		
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E									M							B/P	XXX	U	U	3	N	
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E									D							B/P	XXX	U	U	2/7		
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E									M							B/P	SEQ/XXX	U	U	2/7		
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									D							B/P	XXX	U/E	U	1/2/7		
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									M							B/P	SEQ/XXX	U/E	U	2/7		
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									M							B/P	XXX	U/E	U	3	N	
Y	Y	1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4190	Transfers - Prior-Year Balances	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4192	Balance Transfers - Unexpired to Expired	E						P/S										B/P	U/E	U				
Y	Y	1020	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/S			D/M							B/P	U/E	U				
Y	N	1020	+	-	4196	Balance Transfers-In - Expired to Expired	E	D					P/S										B/P	E					
Y	N	1020	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C					P/S										B/P	E					
Y	Y	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E																B/P	U/E	U				
Y	Y	1020	+	-	4221	Unfilled Customer Orders Without Advance	E															F/E	B/P	U/E	U				
Y	Y	1020	+	-	4222	Unfilled Customer Orders With Advance	E																B/P	U/E	U				
Y	Y	1020	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E																B/P	U/E	U				
Y	Y	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E															F/E	B/P	U/E	U				
Y	Y	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E																B/P	U/E	U				
Y	Y	1020	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E																B/P	U/E	U				
Y	Y	1020	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E																B/P	U/E	U				
Y	Y	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E																B/P	U/E	U				
Y	Y	1020	+	-	4261	Actual Collections of Business-Type Fees	E																B/P	U/E	U				
Y	Y	1020	+	-	4262	Actual Collections of Loan Principal	E																B/P	U/E	U				
Y	Y	1020	+	-	4263	Actual Collections of Loan Interest	E																B/P	U/E	U				
Y	Y	1020	+	-	4264	Actual Collections of Rent	E																B/P	U/E	U				
Y	Y	1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E																B/P	U/E	U				

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Y	Y	1020	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E																B/P	U/E	U						
Y	Y	1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E																	B/P	U/E	U					
Y	Y	1020	+	-	4271	Actual Program Fund Subsidy Collected	E																	B/P	U/E	U					
Y	Y	1020	+	-	4273	Interest Collected From Treasury	E																	B/P	U	U					
Y	Y	1020	+	-	4275	Actual Collections From Liquidating Fund	E																	B/P	U/E	U					
Y	Y	1020	+	-	4276	Actual Collections From Financing Fund	E																	B/P	U/E	U					
Y	Y	1020	+	-	4277	Other Actual Collections - Federal	E																	B/P	U/E	U					
Y	Y	1020	+	-	4283	Interest Receivable From Treasury	E																	B/P	U/E	U					
Y	Y	1020	+	-	4285	Receivable From the Liquidating Fund	E																	B/P	U/E	U					
Y	Y	1020	+	-	4286	Receivable From the Financing Fund	E																	B/P	U/E	U					
Y	Y	1020	+	-	4287	Other Federal Receivables	E																	B/P	U/E	U					
Y	Y	1020	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M								B/P	U/E	U					
Y	Y	1020	+	-	4295	Adjustments to the Exchange Stabilization Fund	E																	P	U	U	3	N			
		1020			4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																								
Y	Y	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																	P	U/E	U					
Y	N	1020	+	-	4350	Canceled Authority	E																	B/P	E						
Y	Y	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																	B/P	U/E	U					
Y	Y	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																	B/P	U/E	U			2/7		
Y	Y	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E																	B/P	U/E	U			2/7		
Y	Y	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																	P	U/E	U			2/7		
Y	Y	1020	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E																	B/P	U/E	U					
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D								P	ATB	U	U		1/8		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D/M								P	OTR/SEQ	U/E	U		1		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						B/C			M								P	SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D/M								P	OTR	U/E	U		2/7		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D								P	ATB/OTR/SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M								B	SEQ	U	U		2		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M								P	OTR/SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D/M								P	OTR/SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D								P	SEQ	U/E	U		7		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M								P	SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D								P	SEQ	U/E	U		4	N	
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D/M								P	SEQ	U/E	U		3	N	
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M								P	OTR/SEQ	U/E	U		8		
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M								P	OTR/SEQ	U/E	U		8		
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D/M								P	OTR/SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D								P	SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M								P	OTR/SEQ	U/E	U		1/8		
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D/M								P	OTR/SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B/C			M								P	SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D/M								P	OTR	U/E	U		2/7		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D								P	ATB/OTR/SEQ/XXX	U/E	U		2/7		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D								P	ATB	U	U		8		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D								P	ATB	U/E	U		1		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D/M								P	OTR/SEQ	U/E	U		1/7/8		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M								P	SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D								P	SEQ	U/E	U		4	N	
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M								P	OTR/SEQ/XXX	U/E	U		2/7		
Y	N	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M								P	SEQ	E			1		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D/M								P	SEQ	U/E	U		3	N	
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D/M								P	OTR/SEQ	U/E	U		3/4	N	
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D								B/P	ATB/OTR/SEQ	U/E	U		2/7		
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M								B/P	OTR/SEQ	U/E	U		2/7		

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes								
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D/M							B/P	OTR/SEQ	U/E	U		2/7		
Y	N	1020	+	-	4390	Reappropriations - Transfers-Out	E																B/P		E					
Y	Y	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E																B/P		U/E	U		1		
Y	Y	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E																B/P		U/E	U		3/4	N	
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B/D			D							B/P	OTR	U/E	U				
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR/SEQ	U/E	U		1		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	OTR	U/E	U		1		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M							B/P	OTR	U	U		2		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR	U/E	U		3/4	N	
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	OTR	U/E	U		3/4	N	
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR	U/E	U		7		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	ATB/OTR	U/E	U		7		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							B/P	ATB/SEQ	U/E	U		1		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						P			D							B/P	ATB/OTR/SEQ	U/E	U				
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M							B/P	OTR	U/E	U		2/7		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M							B/P	OTR/SEQ	U/E	U				
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						R/S			D/M							B/P	OTR	U/E	U				
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							B	SEQ	U/E	U		1		
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/R			D/M							B/P	OTR	U/E	U				
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							B	OTR	U/E	U		1		
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							P	OTR	U/E	U		3	N	
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							B	OTR	U/E	U		4	N	
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							P	OTR	U/E	U		7		
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			D/M							B/P	OTR/SEQ	U/E	U				
Y	Y	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E																B/P		U	U		2/7		
Y	Y	1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E																B/P		U	U				
Y	Y	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C/P										B/P		U/E	U		2/7		
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E						S										B/P		U/E	U		1		
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E						S										B/P		U	U		3/4	N	
Y	Y	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P		U/E	U				
Y	Y	1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U				
Y	Y	1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																B/P		U/E	U				
Y	Y	1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P		U/E	U				
Y	Y	1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																B/P		U/E	U				
Y	Y	1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U				
Y	Y	1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																B/P		U/E	U				
Y	Y	1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U				
Y	Y	1020	+	-	4902	Delivered Orders - Obligations, Paid	E																B/P		U/E	U				
Y	Y	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E																B/P		U	U		1		
Y	Y	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E																B/P		U	U		4	N	
Y	Y	1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P		U/E	U				
Y	Y	1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																B/P		U/E	U				
Y	Y	1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U				
Y	Y	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																B/P		U/E	U				

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes									
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
		<b>1021</b>				<b>Recoveries of prior year unpaid obligations</b>																									
Y	Y	1021	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X		U/E	U						
Y	Y	1021	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X		U/E	U						
		<b>1022</b>				<b>Capital transfer of unobligated balances to general fund (-)</b>																									
Y	Y	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															X		U/E	U						
		<b>1023</b>				<b>Unobligated balances applied to repay debt (-)</b>																									
Y	Y	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															X		U/E	U						
		<b>1024</b>				<b>Unobligated balance of borrowing authority withdrawn (-)</b>																									
Y	Y	1024	+	-	4144	Borrowing Authority Withdrawn	E															X		U	U						
		<b>1025</b>				<b>Unobligated balance of contract authority withdrawn (-)</b>																									
Y	Y	1025	+	-	4134	Contract Authority Withdrawn	E															X		U	U						
		<b>1026</b>				<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation</b>																									
Y	Y	1026	+	-	4295	Adjustments to the Exchange Stabilization Fund	E															X		U	U			3	N		
Y	Y	1026	-	+	4295	Adjustments to the Exchange Stabilization Fund	B															X		U	U			3	N		
Y	Y	1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															X		U/E	U						
Y	Y	1027				<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)</b>																									
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																									
Y	Y	1028				<b>Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)</b>																									
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																									
Y	Y	1029				<b>Other balances withdrawn (-)</b>																									
Y	N	1029	+	-	4350	Canceled Authority	E															X		E							
Y	Y	1029	+	-	4350	Canceled Authority	E															X		U	U			1/2/7/8			
Y	Y	1029	-	+	4350	Canceled Authority	E															X		U	U			4	N		
Y	Y	1029	-	+	4350	Canceled Authority	B									M						X		E			1				
Y	Y	1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															X		U/E	U						
Y	Y	1029	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															X		U/E	U			2/7			
Y	Y	1029	+	-	4356	Cancellation of Appropriation From Invested Balances	E															X		U/E	U			2/7			
Y	Y	1029	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X		U/E	U			2/7			
		<b>1031</b>				<b>Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)</b>																									
Y	Y	1031	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E															X		U	U			2/7			
Y	Y	1031	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															X		U	U	N	2/7				
		<b>1040</b>				<b>Anticipated transfers and adjustments:</b>																									
Y	N	1040	+	-	4180	Anticipated Transfers - Prior-Year Balances	E																	U							2
		<b>1041</b>				<b>Anticipated recoveries of prior year unpaid obligations</b>																									
Y	N	1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D																U							2

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
		<b>1042</b>				<b>Anticipated capital transfers and redemption of debt (unobligated balances) (-)</b>																									
Y	N	1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																U						2		
Y	Y	1050				<b>Unobligated balance (total)</b>																									
This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).																															
		<b>1060</b>				<b>Expired unobligated balance available for adjustment only:</b>																									
		<b>1060</b>				<b>Expired unobligated balance brought forward, Oct 1</b>																									
Y	N	1060	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B					B/P										X	SEQ/XXX	E					2/7		
Y	N	1060	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X	XXX	E					1		
Y	N	1060	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D/M						X	SEQ/XXX	E					2/7		
Y	N	1060	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B									D						X	XXX	E					1/2/7		
Y	N	1060	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B									M						X	SEQ/XXX	E					2/7		
Y	N	1060	+	-	4201	Total Actual Resources - Collected	B																								
Y	N	1060	+	-	4221	Unfilled Customer Orders Without Advance	B														F/E	X		E							
Y	N	1060	+	-	4222	Unfilled Customer Orders With Advance	B															X		E							
Y	N	1060	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X		E							
Y	N	1060	+	-	4251	Reimbursements and Other Income Earned - Receivable	B														F/E	X		E							
Y	N	1060	+	-	4283	Interest Receivable From Treasury	B															X		E							
Y	N	1060	+	-	4285	Receivable From the Liquidating Fund	B															X		E							
Y	N	1060	+	-	4286	Receivable From the Financing Fund	B															X		E							
Y	N	1060	+	-	4287	Other Federal Receivables	B															X		E							
Y	Y	1060	+	-	4350	Canceled Authority	B															X		E					1		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D/M						X	OTR/SEQ	E					1/7/8		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D/M						X	OTR	E					2/7		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X	SEQ	E					3	N	
Y	N	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X	SEQ	E					1		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X	OTR/SEQ/XXX	E					2/7		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D						X	ATB/OTR/SEQ/XXX	E					2/7		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D/M						X	OTR/SEQ	E					3/4	N	
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D						X	ATB	E					1		
Y	Y	1060	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D						X	SEQ	E					3/4	N	
Y	N	1060	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B						S			D						X		E					1		
Y	N	1060	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X		E							
Y	N	1060	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		E							
Y	N	1060	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		E							
		<b>1070</b>				<b>Expired unobligated balance transferred to other accounts (-)</b>																									
Y	N	1070	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C					P/S									X		E							
Y	N	1070	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C					P/S									X		E							
		<b>1071</b>				<b>Expired unobligated balance transferred from other accounts</b>																									
Y	N	1071	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D					P/S									X		E							
Y	N	1071	+	-	4196	Balance Transfers-In - Expired to Expired	E	D					P/S									X		E							
		<b>1072</b>				<b>Expired unobligated balance transfers between expired and unexpired accounts</b>																									
Y	N	1072	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E						P/S									X		E							
Y	N	1072	+	-	4192	Balance Transfers - Unexpired to Expired	E						P/S									X		E							
Y	N	1072	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E															X		E					7		
		<b>1080</b>				<b>Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)</b>																									
Y	N	1080	+	-	4111	Debt Liquidation Appropriations	E						D/P									B/P		E					1		
Y	N	1080	+	-	4111	Debt Liquidation Appropriations	E						D/P									B/P		E					3/4	N	

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	N	1080	+	-	4112	Liquidation of Deficiency - Appropriations	E																B/P	E			1		
Y	N	1080	+	-	4112	Liquidation of Deficiency - Appropriations	E																B/P	E			3/4	N	
Y	N	1080	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D/P										B/P	XXX	E		2/7		
Y	N	1080	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P										B/P	SEQ	E		2/7		
Y	N	1080	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D/P										B/P		E		2/7		
Y	N	1080	+	-	4115	Loan Subsidy Appropriation	E						D/P										B/P		E		1		
Y	N	1080	+	-	4115	Loan Subsidy Appropriation	E						D/P										B/P		E		3/4	N	
Y	N	1080	+	-	4116	Debt Forgiveness Appropriation	E						P										B/P		E				
Y	N	1080	+	-	4117	Loan Administrative Expense Appropriation	E						D/P										B/P		E		1		
Y	N	1080	+	-	4117	Loan Administrative Expense Appropriation	E						D/P										B/P		E		3/4	N	
Y	N	1080	+	-	4118	Reestimated Loan Subsidy Appropriation	E																B/P		E		1		
Y	N	1080	+	-	4118	Reestimated Loan Subsidy Appropriation	E																B/P		E		3/4	N	
Y	N	1080	+	-	4119	Other Appropriations Realized	E						D										B/P		E				
Y	N	1080	+	-	4119	Other Appropriations Realized	E						P	E/P/X									B/P		E				
Y	N	1080	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P/S										P		E				
Y	N	1080	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P/S										B/P		E				
Y	N	1080	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E																B/P		E		1		
Y	N	1080	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																B/P		E		1		
Y	N	1080	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																B/P		E		3/4	N	
Y	N	1080	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B/P			M							B/P	SEQ/XXX	E		2/7		
Y	N	1080	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D							B/P	XXX	E		2/7		
Y	N	1080	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E																B/P	SEQ/XXX	E		2/7		
Y	N	1080	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P										B/P	XXX	E		1		
Y	N	1080	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B/P										B/P	SEQ/XXX	E		2/7		
Y	N	1080	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P										B/P	XXX	E		1		
Y	N	1080	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P										B/P	SEQ/XXX	E		2/7		
Y	N	1080	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B										B/P		E		2/7		
Y	N	1080	+	-	4131	Current-Year Contract Authority Realized	E																P		E				
Y	N	1080	+	-	4133	Decreases to Indefinite Contract Authority	E																P		E				
Y	N	1080	+	-	4134	Contract Authority Withdrawn	E																P		E				
Y	N	1080	+	-	4135	Contract Authority Liquidated	E						P/S										B/P		E				
Y	N	1080	+	-	4138	Appropriation To Liquidate Contract Authority	E																B/P		E				
Y	N	1080	+	-	4141	Current-Year Borrowing Authority Realized	E																P		E				
Y	N	1080	+	-	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E																P		E				
Y	N	1080	+	-	4144	Borrowing Authority Withdrawn	E																P		E				
Y	N	1080	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							B/P		E		7		
Y	N	1080	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							B/P		E		4	D/N	
Y	N	1080	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P/S										B/P		E				
Y	N	1080	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																B/P		E				
Y	N	1080	+	-	4150	Reappropriations - Transfers-In	E																B/P		E				
Y	N	1080	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			D/M							B/P		E				
Y	N	1080	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																B/P		E				
Y	Y	1080	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P		E		1		
Y	N	1080	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E																B/P		E				
Y	N	1080	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E																B/P		E				

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Y	N	1080	+	-	4170	Transfers - Current-Year Authority	E						P/S										B/P	E					
Y	N	1080	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E									D							B/P	XXX	E			1/2/7	
Y	N	1080	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E									M							B/P	SEQ/XXX	E			2/7	
Y	N	1080	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									D							B/P	XXX	E			1/2/7	
Y	N	1080	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									M							B/P	SEQ/XXX	E			2/7	
Y	N	1080	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									M							B/P	XXX	E			3	N
Y	N	1080	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E						P/S										B/P		E				
Y	N	1080	+	-	4176	Allocation Transfers of Prior-Year Balances	E						P/S										B/P		E				
Y	N	1080	+	-	4190	Transfers - Prior-Year Balances	E						P/S										B/P		E				
Y	N	1080	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E						P/S										B/P		E				
Y	N	1080	+	-	4192	Balance Transfers - Unexpired to Expired	E						P/S										B/P		E				
Y	N	1080	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/S			D/M							B/P		E				
Y	N	1080	+	-	4196	Balance Transfers-In - Expired to Expired	E						P/S										B/P		E				
Y	N	1080	+	-	4197	Balance Transfers-Out - Expired to Expired	E						P/S										B/P		E				
Y	N	1080	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E																B/P		E				
Y	N	1080	+	-	4221	Unfilled Customer Orders Without Advance	E														F/E		B/P		E				
Y	N	1080	+	-	4222	Unfilled Customer Orders With Advance	E																B/P		E				
Y	N	1080	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E																B/P		E				
Y	N	1080	+	-	4251	Reimbursements and Other Income Earned - Receivable	E														F/E		B/P		E				
Y	N	1080	+	-	4252	Reimbursements and Other Income Earned - Collected	E																B/P		E				
Y	N	1080	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E																B/P		E				
Y	N	1080	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E																B/P		E				
Y	N	1080	+	-	4260	Actual Collections of "governmental-type" Fees	E																B/P		E				
Y	N	1080	+	-	4261	Actual Collections of Business-Type Fees	E																B/P		E				
Y	N	1080	+	-	4262	Actual Collections of Loan Principal	E																B/P		E				
Y	N	1080	+	-	4263	Actual Collections of Loan Interest	E																B/P		E				
Y	N	1080	+	-	4264	Actual Collections of Rent	E																B/P		E				
Y	N	1080	+	-	4265	Actual Collections From Sale of Foreclosed Property	E																B/P		E				
Y	N	1080	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E																B/P		E				
Y	N	1080	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E																B/P		E				
Y	N	1080	+	-	4271	Actual Program Fund Subsidy Collected	E																B/P		E				
Y	N	1080	+	-	4275	Actual Collections From Liquidating Fund	E																B/P		E				
Y	N	1080	+	-	4276	Actual Collections From Financing Fund	E																B/P		E				
Y	N	1080	+	-	4277	Other Actual Collections - Federal	E																B/P		E				
Y	N	1080	+	-	4283	Interest Receivable From Treasury	E																B/P		E				
Y	N	1080	+	-	4285	Receivable From the Liquidating Fund	E																B/P		E				
Y	N	1080	+	-	4286	Receivable From the Financing Fund	E																B/P		E				
Y	N	1080	+	-	4287	Other Federal Receivables	E																B/P		E				
Y	N	1080	+	-	4290	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E									M							B/P		E				
Y	N	1080	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																P		E				
Y	N	1080	+	-	4350	Canceled Authority	E																B/P		E				
Y	N	1080	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																B/P		E				
Y	N	1080	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																B/P		E			2/7	
Y	N	1080	+	-	4356	Cancellation of Appropriation From Invested Balances	E																B/P		E			2/7	
Y	N	1080	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																P		E			2/7	
Y	N	1080	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E																B/P		E				
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						B/C			M							P	SEQ	E			2/7	
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M							P	SEQ	E			3/4	N
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D/M							P	OTR	E			2/7	
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							P	ATB/OTR/SEQ	E			2/7	
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M							P	OTR/SEQ	E			2/7	

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Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D/M						P	SEQ	E			3	N		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							P	SEQ	E			4	N	
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D/M							P	OTR/SEQ	E			1		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D/M							P	OTR/SEQ	E			3/4	N	
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							P	SEQ	E			7		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M							P	OTR/SEQ	E			8		
Y	N	1080	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D/M							P	OTR/SEQ	E			2/7		
Y	N	1080	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D							P	SEQ	E			3/4	N	
Y	N	1080	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M							P	OTR/SEQ	E			1/8		
Y	N	1080	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D/M							P	OTR/SEQ	E			3/4	N	
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B/C			M							P	SEQ	E			2/7		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M							P	SEQ	E			3/4	N	
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D/M							P	OTR	E			2/7		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							P	ATB/OTR/SEQ/XXX	E			2/7		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							P	OTR/SEQ/XXX	E			2/7		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							P	SEQ	E			1		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D/M							P	SEQ	E			3	N	
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							P	SEQ	E			4	N	
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D/M							P	OTR/SEQ	E			1/7/8		
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D/M							P	OTR/SEQ	E			3/4	N	
Y	N	1080	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D							P	ATB	E			1		
Y	N	1080	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D							B/P	ATB/OTR/SEQ	E			2/7		
Y	N	1080	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M							B/P	OTR/SEQ	E			2/7		
Y	N	1080	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D/M							B/P	OTR/SEQ	E			2/7		
Y	N	1080	+	-	4390	Reappropriations - Transfers-Out	E																B/P		E					
Y	N	1080	+	-	4391	Adjustments to Indefinite Appropriations	E																B/P		E			1		
Y	N	1080	+	-	4391	Adjustments to Indefinite Appropriations	E																B/P		E			3/4	N	
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						B/D			D							B/P	OTR	E					
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR/SEQ	E			1		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR	E			3/4	N	
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M							B/P	OTR	E			7		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	OTR	E			1		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	OTR	E			3/4	N	
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D/M							B/P	ATB/OTR	E			7		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							B/P	ATB/SEQ	E			1		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M							B/P	OTR	E			2/7		
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M							B/P	ATB/OTR/SEQ	E					
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M							B/P	OTR/SEQ	E					
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						R/S			D/M							B/P	OTR	E					
Y	N	1080	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							B	SEQ	E			1		
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/R			D/M							B/P	OTR	E					
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							B	OTR	E			1		
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							P	OTR	E			3	N	
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							B	OTR	E			4	N	
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D/M							P	OTR	E			7		
Y	N	1080	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			B/P							B/P	OTR/SEQ	E					
Y	N	1080	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C/P										B/P		E			2/7		
Y	N	1080	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E						S										B/P		E			1		
Y	N	1080	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																B/P		E					
Y	N	1080	+	-	4801	Undelivered Orders - Obligations, Unpaid	E																B/P		E					
Y	N	1080	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																B/P		E					

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes											
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info				
Y	N	1080	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P	E									
Y	N	1080	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E																B/P	E									
Y	N	1080	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P	E									
Y	N	1080	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																B/P	E									
Y	N	1080	+	-	4901	Delivered Orders - Obligations, Unpaid	E																B/P	E									
Y	N	1080	+	-	4902	Delivered Orders - Obligations, Paid	E																B/P	E									
Y	N	1080	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P	E									
Y	N	1080	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E																B/P	E									
Y	N	1080	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P	E									
Y	N	1080	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																B/P	E									
		<b>1081</b>	<b>Recoveries of prior year unpaid obligations in expired accounts</b>																														
Y	N	1081	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																X	E									
Y	N	1081	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																X	E									
		<b>1082</b>	<b>Capital transfer of expired unobligated balances to general fund (-)</b>																														
Y	N	1082	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																X	E									
		<b>1083</b>	<b>Expired unobligated balances applied to repay debt (-)</b>																														
Y	N	1083	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																X	E									
		<b>1086</b>	<b>Adjustment for change in allocation of trust fund limitation in expired accounts</b>																														
Y	N	1086	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																X	E									
		<b>1089</b>	<b>Other expired unobligated balances withdrawn (-)</b>																														
Y	N	1089	+	-	4350	Canceled Authority	E																X	E									
Y	Y	1089	-	+	4350	Canceled Authority	B									M							X	E				1					
Y	N	1089	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																X	E									
Y	N	1089	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																X	E					2/7				
Y	N	1089	+	-	4356	Cancellation of Appropriation From Invested Balances	E																X	E					2/7				
Y	N	1089	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																X	E					2/7				
Y	N	<b>1099</b>	<b>Expired unobligated balance (total)</b>																														
		<b>This line is calculated. Equals sum of lines 1050 for expired accounts (lines 1060 through 1089 (SF133)).</b>																															
		<b>Budget authority:</b>																															
		<b>Appropriations:</b>																															
		<b>Discretionary:</b>																															
		<b>1100</b>	<b>Appropriation</b>																														
Y	Y	1100	+	-	4111	Debt Liquidation Appropriations	E						P				D						X	U	U			1					
Y	Y	1100	+	-	4111	Debt Liquidation Appropriations	E						P				D						X	U	U			3/4	N				
Y	Y	1100	+	-	4112	Liquidation of Deficiency - Appropriations	E										D						X	U	U			1					
Y	Y	1100	+	-	4112	Liquidation of Deficiency - Appropriations	E										D						X	U	U			3/4	N				



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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
						<b>Nonexpenditure transfers:</b>																								
						<b>1120 Appropriations transferred to other accounts (-)</b>																								
Y	Y	1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####			X		U	U		1/2/7		1	
Y	Y	1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####			X		U	U		1/2/7		1	
Y	Y	1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####			X		U/E	U					
Y	Y	1120	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								D		##	####			X		U	U					
Y	Y	1120	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####			X		U	U					
Y	Y	1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####			X	XXX	U	U		2/7		1	
Y	Y	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####			X	XXX	U	U		2/7		1	
Y	Y	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####			X	XXX	U/E	U		2/7			
Y	Y	1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####			X		U	U					
Y	Y	1120	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			D		##	####			X		U	U					
						<b>1121 Appropriations transferred from other accounts</b>																								
Y	Y	1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####			X		U	U		1/2/7		1	
Y	Y	1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####			X		U	U		1/2/7		1	
Y	Y	1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####			X		U/E	U					
Y	Y	1121	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								D		##	####			X		U	U					
Y	Y	1121	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####			X		U	U					
Y	Y	1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X	XXX	U/E	U		2/7		1	
Y	Y	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X	XXX	U/E	U		2/7		1	
Y	Y	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X	XXX	U/E	U		2/7			
Y	Y	1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####			X		U	U					
Y	Y	1121	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			D		##	####			X		U	U					
						<b>Adjustments:</b>																								
						<b>1130 Appropriations permanently reduced (-)</b>																								
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P			D						X	ATB/OTR/SEQ	U	U					
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						R			D						X	OTR	U	U					
						<b>1131 Unobligated balance of appropriations permanently reduced (-)</b>																								
Y	N	1131	+	-	4390	Reappropriations - Transfers-Out	E									D						X		E						
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D						X	OTR	U/E	U					
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			D						X	SEQ	U	U					
						<b>1132 Appropriations temporarily reduced (-)</b>																								
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	ATB/OTR/SEQ	U	U		2/7			
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	SEQ	U	U		3/4	N		
Y	Y	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D						X	ATB/OTR/SEQ	U	U		2/7			
						<b>1133 Unobligated balance of appropriations temporarily reduced (-)</b>																								
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	OTR/SEQ	U	U		2/7			
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	SEQ	U	U		3/4	N		
Y	Y	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D						X	OTR/SEQ	U	U		2/7			



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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1171	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D			D						X		U	U		2/7				
Y	Y	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	OTR	U	U		2/7		1		
Y	Y	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	OTR	U	U		2/7		1		
<b>Adjustments:</b>																															
<b>1173 Advance appropriations permanently reduced (-)</b>																															
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D						X	OTR	U	U						
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D						X	ATB/SEQ	U	U		1				
<b>1174 Advance appropriations temporarily reduced (-)</b>																															
Y	Y	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D						X	OTR	U	U		2/7				
Y	Y	1180			<b>Advance appropriation, discretionary (total)</b>																										
This line is calculated. Equals sum of lines 1170 through 1174.																															
<b>Mandatory:</b>																															
Y	Y	1200	+	-	4111	Debt Liquidation Appropriations	E						P			M						X		U	U		1				
Y	Y	1200	+	-	4111	Debt Liquidation Appropriations	E						P			M						X		U	U		3/4		N		
Y	Y	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E									M						X		U	U		1				
Y	Y	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E									M						X		U	U		3/4		N		
Y	Y	1200	+	-	4115	Loan Subsidy Appropriation	E						P			M						X		U	U		1				
Y	Y	1200	+	-	4115	Loan Subsidy Appropriation	E						P			M						X		U	U		3/4		N		
Y	Y	1200	+	-	4116	Debt Forgiveness Appropriation	E						P			M						X		U	U						
Y	Y	1200	+	-	4117	Loan Administrative Expense Appropriation	E						P			M						X		U	U		1				
Y	Y	1200	+	-	4117	Loan Administrative Expense Appropriation	E						P			M						X		U	U		3/4		N		
Y	Y	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E															X		U	U		1				
Y	Y	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E															X		U	U		3/4		N		
Y	Y	1200	+	-	4119	Other Appropriations Realized	E						P			M						X		U	U						
Y	N	1200	+	-	4119	Other Appropriations Realized	E						P			M						X		E			1				
Y	Y	1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															X		U	U		1		1		
Y	Y	1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X		U	U		1		1		
Y	Y	1200	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M						X		U/E	U		1				
Y	Y	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X		U	U		1				
Y	Y	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X		U	U		3/4				
Y	Y	1200	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	XXX	U/E	U		1				
Y	Y	1200	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X	XXX	U/E	U		1				
Y	Y	1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M						X	XXX	U/E	U		1				
Y	Y	1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M						X	XXX	U/E	U		1				
Y	Y	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X		U	U		1				
Y	Y	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X		U	U		3/4		N		
Y	Y	1200	+	-	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	E						P									X		U	U		1				
Y	Y	1200	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E															X		U	U						
Y	Y	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X		U	U		1				
Y	N	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X		E			1				
Y	Y	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X		U	U		3/4		N		
<b>1201 Appropriation (special or trust fund)</b>																															
Y	Y	1201	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			M						X	XXX	U	U		2/7				

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SF 133: Report on Budget Execution and Budgetary Resources																																
Schedule P: Program and Financing (P&F), Prior Year Actual Column																																
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1201	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P			M							X		U	U		2/7				
Y	Y	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E						P			M							X		U	U		2/7				
Y	Y	1201	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			M							X		U/E	U		7				
Y	Y	1201	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M							X		U	U		2/7				
Y	Y	1201	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			M							X	XXX	U/E	U		2/7				
Y	Y	1201	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			M							X	XXX	U/E	U		2/7				
Y	Y	1201	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X	XXX	U/E	U		7				
Y	Y	1201	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X	XXX	U/E	U		7				
Y	Y	1201	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X	XXX	U	U		2				
Y	Y	1201	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X	XXX	U	U		2				
Y	Y	1201	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M							X	XXX	U/E	U		7				
Y	Y	1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M							X	XXX	U/E	U		2/7				
Y	Y	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E									M							X		U	U		2/7				
Y	Y	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X	ATB/OTR/XXX	U/E	U		2/7		1		
Y	Y	1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	ATB/OTR/XXX	U/E	U		2/7		1		
Y	Y	1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M							X		U	U		2/7		1		
Y	Y	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M							X		U	U		2/7		1		
		1203	<b>Appropriation (previously unavailable)</b>																													
Y	Y	1203	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			M							X	SEQ	U	U		2/7		2		
Y	Y	1203	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			M							X	SEQ	U/E	U		2/7		2		
Y	Y	1203	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			M							X	SEQ	U/E	U		2/7		2		
Y	Y	1203	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X	SEQ	U/E	U		7		2		
Y	Y	1203	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X	SEQ	U/E	U		7		2		
Y	Y	1203	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X	SEQ	U	U		2		2		
Y	Y	1203	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X	SEQ	U	U		2		2		
Y	Y	1203	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M							X	SEQ	U/E	U		7		2		
Y	Y	1203	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M							X	SEQ	U/E	U		2/7		2		
Y	Y	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						P										X		U	U		2/7		2		
Y	Y	1203	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M							X	SEQ	U/E	U		2/7		2		
Y	Y	1203	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M							X	SEQ	U/E	U		2/7		2		
Y	Y	1203	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M							X	SEQ	U	U		2/7		2		
Y	Y	1203	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M							X	SEQ	U	U		2/7		2		
Y	Y	1203	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E									M							X	SEQ	U/E	U		2/7		2		
Y	N	1203	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X	SEQ	E		1		1			
Y	N	1203	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	SEQ	E		1		1			
Y	Y	1203	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X	SEQ	U/E	U		2/7		1		
Y	Y	1203	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X	SEQ	U/E	U		3	N	1		
Y	Y	1203	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	SEQ	U/E	U		2/7		1		
Y	Y	1203	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X	SEQ	U/E	U		3	N	1		
		1204	<b>Reappropriation</b>																													
Y	Y	1204	+	-	4150	Reappropriations - Transfers-In	E									M							X		U	U						
			<b>Nonexpenditure transfers:</b>																													
		1220	<b>Appropriations transferred to other accounts (-)</b>																													
Y	Y	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M			##	####			X		U	U		2/7		1		

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II										TAFS Attributes										
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M		##	####			X		U	U		3	N	1	
Y	Y	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####			X		U	U		2/7		1	
Y	Y	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####			X		U	U		3	N	1	
Y	Y	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								M		##	####			X		U/E	U					
Y	Y	1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								M		##	####			X		U	U					
Y	Y	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P			M		##	####			X		U	U					
Y	Y	1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X	XXX	U	U		2/7		1	
Y	Y	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X	XXX	U	U		2/7		1	
Y	Y	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X	XXX	U/E	U		2/7			
Y	Y	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			M		##	####			X		U	U					
Y	Y	1220	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			M		##	####			X		U	U					
		1221	<b>Appropriations transferred from other accounts</b>																											
Y	Y	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####			X		U	U		2/7		1	
Y	Y	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####			X		U	U		3	N	1	
Y	Y	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####			X		U	U		2/7		1	
Y	Y	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####			X		U	U		3	N	1	
Y	Y	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								M		##	####			X		U/E	U					
Y	Y	1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								M		##	####			X		U	U					
Y	Y	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P			M		##	####			X		U	U					
Y	Y	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M		##	####			X	XXX	U/E	U		2/7		1	
Y	Y	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####			X	XXX	U/E	U		2/7		1	
Y	Y	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								M		##	####			X	XXX	U/E	U		2/7			
Y	Y	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			M		##	####			X		U	U					
Y	Y	1221	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			M		##	####			X		U	U					
			<b>Adjustments:</b>																											
		1230	<b>Appropriations and/or unobligated balance of appropriations permanently reduced (-)</b>																											
Y	N	1230	+	-	4390	Reappropriations - Transfers-Out	E									M						X		E						
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M						X	OTR/SEQ	U	U					
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						R			M						X	OTR	U	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M						X	OTR	U/E	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			M						X	SEQ	U	U					
		1232	<b>Appropriations and/or unobligated balance of appropriations temporarily reduced (-)</b>																											
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X	OTR/SEQ	U	U		2/7			
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X	SEQ	U	U		3	N		
Y	Y	1232	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M						X	OTR/SEQ	U	U		2/7			
Y	Y	1232	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M						X	OTR/SEQ	U	U		2/7			
Y	Y	1232	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M						X	OTR/SEQ	U	U		2/7			

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info							
		<b>1234</b>	<b>Appropriations precluded from obligation (-)</b>																																	
Y	Y	1234	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			M							X	U	U					2						
Y	Y	1234	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M							X	U	U		2/7			1						
Y	Y	1234	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M							X	U	U		2/7			1						
		<b>1235</b>	<b>Capital transfer of appropriations to general fund (-)</b>																																	
Y	Y	1235	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						P			M							X	U	U		2									
		<b>1236</b>	<b>Appropriations applied to repay debt (-)</b>																																	
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M							X	U	U											
		<b>1238</b>	<b>Appropriations applied to liquidate contract authority (-)</b>																																	
Y	Y	1238	+	-	4135	Contract Authority Liquidated	E						P			M							X	U	U											
Y	Y	1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									M							X	U	U		7			1						
Y	Y	1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									M							X	U	U		7			1						
		<b>1239</b>	<b>Appropriations substituted for borrowing authority (-)</b>																																	
Y	Y	1239	+	-	4140	Substitution of Borrowing Authority	E						P			M							X	U	U		3		N							
			<b>Anticipated appropriations:</b>																																	
		<b>1250</b>	<b>Anticipated appropriation (+ or -)</b>																																	
Y	N	1250	+	-	4120	Anticipated Indefinite Appropriations	E									M								U							2					
		<b>1251</b>	<b>Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</b>																																	
Y	N	1251	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			M								U							2					
Y	N	1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									M								U							2					
Y	N	1251	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			M								U							2					
		<b>1252</b>	<b>Anticipated capital transfers and redemption of debt (appropriations) (-)</b>																																	
Y	N	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M								U							2					
Y	Y	<b>1260</b>	<b>Appropriation, mandatory (total)</b>																																	
			This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).																																	
			<b>Advance appropriations :</b>																																	
		<b>1270</b>	<b>Advance appropriation</b>																																	
Y	Y	1270	+	-	4111	Debt Liquidation Appropriations	E						D			M							X	U	U		1									
Y	Y	1270	+	-	4111	Debt Liquidation Appropriations	E						D			M							X	U	U		3/4		N							
Y	Y	1270	+	-	4115	Loan Subsidy Appropriation	E						D			M							X	U	U		1									
Y	Y	1270	+	-	4115	Loan Subsidy Appropriation	E						D			M							X	U	U		3/4		N							
Y	Y	1270	+	-	4117	Loan Administrative Expense Appropriation	E						D			M							X	U	U		1									
Y	Y	1270	+	-	4117	Loan Administrative Expense Appropriation	E						D			M							X	U	U		3/4		N							
Y	Y	1270	+	-	4119	Other Appropriations Realized	E						D			M							X	U	U											
		<b>1271</b>	<b>Advance appropriation (special or trust fund)</b>																																	
Y	Y	1271	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			M							X	XXX	U	U		2/7								
Y	Y	1271	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D			M							X	U	U		2/7									

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M						X	OTR	U	U		2/7		1			
Y	Y	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M							X	OTR	U	U		2/7		1		
<b>Adjustments:</b>																																
<b>1272 Advance appropriations permanently reduced (-)</b>																																
Y	Y	1272	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
<b>1273 Advance appropriations temporarily reduced (-)</b>																																
Y	Y	1273	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
Y	Y	1280	<b>Advance appropriation, mandatory (total)</b>																													
This line is calculated. Equals sum of lines 1270 through 1273.																																
<b>Borrowing authority:</b>																																
<b>Discretionary:</b>																																
<b>1300 Borrowing authority</b>																																
Y	N	1300	+	-	4042	Estimated Indefinite Borrowing Authority	E									D								U					2			
Y	Y	1300	+	-	4141	Current-Year Borrowing Authority Realized	E									D	P/T					X		U	U							
Y	Y	1300	+	-	4143	Decreases to Indefinite Borrowing Authority	E									D	P/T					X		U	U							
<b>Adjustments:</b>																																
<b>1320 Borrowing authority permanently reduced (-)</b>																																
Y	Y	1320	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	OTR	U	U							
<b>Anticipated borrowing authority:</b>																																
<b>1330 Anticipated reductions to current fiscal year borrowing authority (-)</b>																																
Y	N	1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D								U					2			
Y	Y	1340	<b>Borrowing authority, discretionary (total)</b>																													
This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																																
<b>Mandatory:</b>																																
<b>1400 Borrowing authority</b>																																
Y	N	1400	+	-	4042	Estimated Indefinite Borrowing Authority	E									M	P/T							U					2			
Y	Y	1400	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						B			M						X		U	U		2					
Y	Y	1400	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M						X	SEQ/XXX	U	U		2/7					
Y	Y	1400	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						B			M						X	SEQ/XXX	U	U		2/7					
Y	Y	1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M						X	SEQ/XXX	U	U		2/7					
Y	Y	1400	+	-	4141	Current-Year Borrowing Authority Realized	E									M						X		U	U							
Y	Y	1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E									M						X		U	U							
Y	Y	1400	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M						X	SEQ	U/E	U		2/7		1			
Y	Y	1400	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M						X	SEQ	U/E	U		3/4	N	1			
Y	Y	1400	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M						X	SEQ	U/E	U		2/7		1			
Y	Y	1400	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M						X	SEQ	U/E	U		3/4	N	1			
<b>Adjustments:</b>																																
<b>1420 Borrowing authority permanently reduced (-)</b>																																
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	OTR/SEQ	U	U		1					
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	OTR	U	U		7					
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	OTR	U	U		3/4	N				
<b>1421 Borrowing authority temporarily reduced (-)</b>																																
Y	Y	1421	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M						X	SEQ	U	U		2/7					
Y	Y	1421	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M						X	SEQ	U	U		3/4	N				





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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info							
Y	Y	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M							X		U	U		3/4	N	2						
Y	Y	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			M							X		U	U		7		1						
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M							X		U	U		7		1						
								<b>Anticipated contract authority:</b>																												
								<b>Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</b>																												
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M									U			1/7		2						
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M									U			3/4	N	2						
								<b>Anticipated adjustments to current year contract authority (+ or -)</b>																												
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M									U			1/7		2						
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M									U			3/4	N	2						
Y	Y	1640			<b>Contract authority, mandatory (total)</b>																															
						This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																														
						<b>Spending authority from offsetting collections:</b>																														
						<b>Discretionary:</b>																														
						<b>1700 Collected</b>																														
Y	Y	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D							X		U/E	U										
Y	Y	1700	+	-	4222	Unfilled Customer Orders With Advance	E									D							X		U/E	U				1						
Y	Y	1700	-	+	4222	Unfilled Customer Orders With Advance	B									D							X		U/E	U				1						
Y	Y	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D							X		U/E	U										
Y	Y	1700	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D							X		U/E	U										
Y	Y	1700	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									D							X		U/E	U										
Y	Y	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E									D							X		U/E	U										
Y	Y	1700	+	-	4261	Actual Collections of Business-Type Fees	E									D							X		U/E	U										
Y	Y	1700	+	-	4262	Actual Collections of Loan Principal	E									D							X		U/E	U										
Y	Y	1700	+	-	4263	Actual Collections of Loan Interest	E									D							X		U/E	U										
Y	Y	1700	+	-	4264	Actual Collections of Rent	E									D							X		U/E	U										
Y	Y	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D							X		U/E	U										
Y	Y	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X		U/E	U										
Y	Y	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X		U/E	U										
Y	Y	1700	+	-	4271	Actual Program Fund Subsidy Collected	E									D							X		U/E	U										
Y	Y	1700	+	-	4273	Interest Collected From Treasury	E									D							X		U	U		1/8								
Y	Y	1700	+	-	4273	Interest Collected From Treasury	E									D							X		U	U		3/4	N							
Y	Y	1700	+	-	4275	Actual Collections From Liquidating Fund	E									D							X		U/E	U										
Y	Y	1700	+	-	4276	Actual Collections From Financing Fund	E									D							X		U/E	U										
Y	Y	1700	+	-	4277	Other Actual Collections - Federal	E									D							X		U/E	U										
Y	Y	1700	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D							X		U	U										
Y	Y	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X		U/E	U										
Y	Y	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D							X		U/E	U										
								<b>1701 Change in uncollected payments, Federal sources (+ or -)</b>																												
Y	Y	1701	+	-	4221	Unfilled Customer Orders Without Advance	E									D							X		U/E	U				1						
Y	Y	1701	-	+	4221	Unfilled Customer Orders Without Advance	B									D							X		U/E	U				1						
Y	Y	1701	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E									D							X		U/E	U				1						
Y	Y	1701	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B									D							X		U/E	U				1						
Y	Y	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									D							X		U/E	U				1						
Y	Y	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									D							X		U/E	U				1						
Y	Y	1701	+	-	4283	Interest Receivable From Treasury	E									D							X		U/E	U		1/8		1						
Y	Y	1701	+	-	4283	Interest Receivable From Treasury	E									D							X		U/E	U		3/4	N	1						

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1701	-	+	4283	Interest Receivable From Treasury	B									D							X		U/E	U		1/8		1		
Y	Y	1701	-	+	4283	Interest Receivable From Treasury	B									D							X		U/E	U		3/4	N	1		
Y	Y	1701	+	-	4285	Receivable From the Liquidating Fund	E									D							X		U/E	U				1		
Y	Y	1701	-	+	4285	Receivable From the Liquidating Fund	B									D							X		U/E	U				1		
Y	Y	1701	+	-	4286	Receivable From the Financing Fund	E									D							X		U/E	U				1		
Y	Y	1701	-	+	4286	Receivable From the Financing Fund	B									D							X		U/E	U				1		
Y	Y	1701	+	-	4287	Other Federal Receivables	E									D							X		U/E	U				1		
Y	Y	1701	-	+	4287	Other Federal Receivables	B									D							X		U/E	U				1		
		1702	Offsetting collections (previously unavailable)																													
Y	Y	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						S			D							X		U	U						
Y	Y	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			D							X		U	U						
Y	Y	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									D							X		U	U						
Y	Y	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									D							X		E			1				
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D							X		OTR/SEQ	U/E	U		1		1	
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X		OTR/SEQ	U/E	U		1		1	
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D							X		OTR/SEQ	U/E	U		3/4	N	1	
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X		OTR/SEQ	U/E	U		3/4	N	1	
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D							X		SEQ	U/E	U		7		1	
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X		SEQ	U/E	U		7		1	
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D							X		ATB	U/E	U		8		1	
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D							X		ATB	U/E	U		8		1	
		1710	Nonexpenditure transfers:																													
		1710	Spending authority from offsetting collections transferred to other accounts (-)																													
Y	Y	1710	+	-	4170	Transfers - Current-Year Authority	E	C					S			D			##	####			X		U	U						
Y	Y	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			D			##	####			X		U	U						
Y	Y	1710	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					S			D			##	####			X		U	U						
		1711	Spending authority from offsetting collections transferred from other accounts																													
Y	Y	1711	+	-	4170	Transfers - Current-Year Authority	E	D					S			D			##	####			X		U	U						
Y	Y	1711	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D					##			D			##	####			X		XXX	U/E	U		1		1	
Y	Y	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D					##			D			##	####			X		XXX	U/E	U		1		1	
Y	Y	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D					##			D			##	####			X		XXX	U/E	U		1			
Y	Y	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			D			##	####			X		U	U						
Y	Y	1711	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			D			##	####			X		U	U						
		1720	Capital transfer of spending authority from offsetting collections to general fund (-)																													
Y	Y	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			D							X		U	U						
		1722	Spending authority from offsetting collections permanently reduced (-)																													
Y	Y	1722	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D							X		OTR	U	U					
		1723	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)																													
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X		ATB/OTR/SEQ	U	U		1			
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X		OTR/SEQ	U	U		3/4	N		
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X		SEQ	U	U		7			

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D							X	ATB	U	U		8		
Y	Y	1723	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D							X	OTR/SEQ	U	U		3/4	N	
		1725	<b>Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)</b>																											
Y	Y	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			D							X		U	U				2
Y	Y	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D							X		U/E	U		1		1
Y	Y	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D							X		U/E	U		1		1
Y	Y	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D							X		U	U		3/4	N	1
Y	Y	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D							X		U	U		3/4	N	1
		1726	<b>Spending authority from offsetting collections applied to repay debt (-)</b>																											
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D							X		U	U				
		1727	<b>Spending authority from offsetting collections applied to liquidate contract authority (-)</b>																											
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E						S			D							X		U	U				
		1728	<b>Spending authority from offsetting collections substituted for borrowing authority (-)</b>																											
Y	Y	1728	+	-	4140	Substitution of Borrowing Authority	E						S			D							X		U	U				
		1740	<b>Anticipated spending authority from offsetting collections: Anticipated collections, reimbursements, and other income</b>																											
Y	N	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								D									U					2
Y	N	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D								D									U					2
Y	N	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D								D									U					2
Y	N	1740	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								D									U					2
		1741	<b>Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)</b>																											
Y	N	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			D									U					2
Y	N	1741	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			D									U					2
		1742	<b>Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)</b>																											
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D									U					2
Y	Y	1750	<b>Spending authority from offsetting collections, discretionary (total)</b>																											
		This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																												
		<b>Mandatory:</b>																												
		1800	<b>Collected</b>																											
Y	Y	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M							X		U/E	U				
Y	Y	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M							X		U/E	U				1
Y	Y	1800	-	+	4222	Unfilled Customer Orders With Advance	B									M							X		U/E	U				1
Y	Y	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M							X		U/E	U				
Y	Y	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M							X		U/E	U				
Y	Y	1800	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									M							X		U/E	U				
Y	Y	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M							X		U/E	U				
Y	Y	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M							X		U/E	U				
Y	Y	1800	+	-	4262	Actual Collections of Loan Principal	E									M							X		U/E	U				
Y	Y	1800	+	-	4263	Actual Collections of Loan Interest	E									M							X		U/E	U				
Y	Y	1800	+	-	4264	Actual Collections of Rent	E									M							X		U/E	U				
Y	Y	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M							X		U/E	U				
Y	Y	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X		U/E	U				
Y	Y	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X		U/E	U				

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X		U/E	U							
Y	Y	1800	+	-	4273	Interest Collected From Treasury	E									M							X		U	U		1/3/4/8				
Y	Y	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M							X		U/E	U						
Y	Y	1800	+	-	4276	Actual Collections From Financing Fund	E									M							X		U/E	U						
Y	Y	1800	+	-	4277	Other Actual Collections - Federal	E									M							X		U/E	U						
Y	Y	1800	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X		U	U						
Y	Y	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M							X		U/E	U						
Y	Y	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M							X		U/E	U						
		1801	Change in uncollected payments, Federal sources (+ or -)																													
Y	Y	1801	+	-	4221	Unfilled Customer Orders Without Advance	E									M					F/E		X		U/E	U				1		
Y	Y	1801	-	+	4221	Unfilled Customer Orders Without Advance	B									M					F/E		X		U/E	U				1		
Y	Y	1801	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E		X		U/E	U				1		
Y	Y	1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E		X		U/E	U				1		
Y	Y	1801	+	-	4283	Interest Receivable From Treasury	E									M							X		U/E	U		1/3/4/8		1		
Y	Y	1801	-	+	4283	Interest Receivable From Treasury	B									M							X		U/E	U		1/3/4/8		1		
Y	Y	1801	+	-	4285	Receivable From the Liquidating Fund	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4285	Receivable From the Liquidating Fund	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4286	Receivable From the Financing Fund	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4286	Receivable From the Financing Fund	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4287	Other Federal Receivables	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4287	Other Federal Receivables	B									M							X		U/E	U				1		
		1802	Offsetting collections (previously unavailable)																													
Y	Y	1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E							S		M							X		U	U						
Y	Y	1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E							S		M							X		U	U						
Y	Y	1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M							X		U	U						
Y	Y	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M							X		OTR/SEQ	U/E	U		1/8		1	
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M							X		OTR/SEQ	U/E	U		1/8		1	
Y	Y	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M							X		OTR/SEQ	U/E	U		3/4	N	1	
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M							X		OTR/SEQ	U/E	U		3/4	N	1	
Y	Y	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M							X		SEQ	U/E	U		7		1	
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M							X		SEQ	U/E	U		7		1	
		1810	Nonexpenditure transfers:																													
		1810	Spending authority from offsetting collections transferred to other accounts (-)																													
Y	Y	1810	+	-	4170	Transfers - Current-Year Authority	E	C					S			M			##	####			X		U	U						
Y	Y	1810	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M			##	####			X		U	U		3	N		1	
Y	Y	1810	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M			##	####			X		U	U		3	N		1	
Y	Y	1810	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M			##	####			X		U/E	U		3	N			
Y	Y	1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			M			##	####			X		U	U						
Y	Y	1810	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					S			M			##	####			X		U	U						
		1811	Spending authority from offsetting collections transferred from other accounts																													
Y	Y	1811	+	-	4170	Transfers - Current-Year Authority	E	D					S			M			##	####			X		U	U						

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			M		##	####			X		U	U					
Y	Y	1811	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			M		##	####			X		U	U					
			Adjustments:																											
		1820	Capital transfer of spending authority from offsetting collections to general fund (-)																											
Y	Y	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			M						X		U	U					
		1822	Spending authority from offsetting collections permanently reduced (-)																											
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M						X	OTR	U	U					
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M						X	SEQ	U	U		1			
		1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)																											
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X	OTR/SEQ	U	U		1/8			
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X	OTR/SEQ	U	U		3/4	N		
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X	SEQ	U	U		7			
Y	Y	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M						X	OTR/SEQ	U	U		1/8			
Y	Y	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M						X	OTR/SEQ	U	U		3/4	N		
		1824	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																											
Y	Y	1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			M						X		U	U				2	
Y	Y	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M						X		U	U		1		1	
Y	Y	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M						X		U	U		1		1	
Y	Y	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M						X		U	U		3/4	N	1	
Y	Y	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M						X		U	U		3/4	N	1	
		1825	Spending authority from offsetting collections applied to repay debt (-)																											
Y	Y	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			M						X		U	U					
		1826	Spending authority from offsetting collections applied to liquidate contract authority (-)																											
Y	Y	1826	+	-	4132	Substitution of Contract Authority	E						S									X		U	U		4	N		
Y	Y	1826	+	-	4135	Contract Authority Liquidated	E						S			M						X		U	U					
		1827	Spending authority from offsetting collections substituted for borrowing authority (-)																											
Y	Y	1827	+	-	4140	Substitution of Borrowing Authority	E						S			M						X		U	U					
		1840	Anticipated spending authority from offsetting collections: Anticipated collections, reimbursements, and other income																											
Y	N	1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								M								U					2	
Y	N	1840	+	-	4070	Anticipated Collections From Federal Sources	E	D								M								U					2	
Y	N	1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D								M								U					2	
Y	N	1840	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								M								U					2	
		1841	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																											
Y	N	1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			M								U					2	
Y	N	1841	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			M								U					2	
		1842	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																											
Y	N	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M								U					2	

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Section V

USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes									
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1850				<b>Spending authority from offsetting collections, mandatory (total)</b>																									
						This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																									
Y	Y	1900				<b>Budget authority (total)</b>																									
						This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1422, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																									
N	Y	1901				<b>Adjustment for new budget authority used to liquidate deficiencies (-)</b>																									
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																									
Y	N	1910				<b>Total budgetary resources</b>																									
						This line is calculated. Equals the sum of combined total of unobligated balances, budget authority [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842 (SF 133)].																									
N	Y	1930				<b>Total budgetary resources available</b>																									
						This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1422, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																									
N	Y					<b>Memorandum (non-add) entries:</b>																									
						<b>All accounts:</b>																									
N	Y	1940				<b>Unobligated balance expiring (-)</b>																									
N	Y	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																		U	Y					
N	Y	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																		U	Y					
N	Y	1940	+	-	4450	Unapportioned Authority	E																		U	Y					
N	Y	1940	+	-	4510	Apportionments	E								A/S										U	Y					
N	Y	1940	+	-	4610	Allotments - Realized Resources	E																		U	Y					
N	Y	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																		U	Y					
N	Y	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																		U	Y					
N	Y	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																		U	Y					
N	Y	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																		U	Y					
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U	N					
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U	N					
N	Y	1941	-	+	4450	Unapportioned Authority	E																		U	N					
N	Y	1941	-	+	4510	Apportionments	E																		U	N					
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																		U	N					
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U	N					
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U	N					
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U	N					
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	N					
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E																		U/E		2/7				
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E																		U/E		2/7				
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																		U/E		2/7				
N	Y	1951	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U	Y	2/7				
N	Y	1951	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U	Y	2/7				
N	Y	1951	-	+	4450	Unapportioned Authority	E																		U	Y	2/7				
N	Y	1951	-	+	4510	Apportionments	E																		U	Y	2/7				

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USFGL Crosswalks for Fiscal 2014 Reporting:	SF 133: Report on Budget Execution and Budgetary Resources	Schedule P: Program and Financing (P&F), Prior Year Actual Column	USSGL Account Attributes for FACTS II	TAFS Attributes																											
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
N	Y	1951	-	+	4610	Allotments - Realized Resources	E																		U	Y	2/7				
N	Y	1951	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U	Y	2/7				
N	Y	1951	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U	Y	2/7				
N	Y	1951	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U	Y	2/7				
N	Y	1951	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	Y	2/7				
		1952	<b>Expired unobligated balance, start of year</b>																												
N	Y	1952	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X			E		2/7				
N	Y	1952	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X			E		2/7				
N	Y	1952	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X			E		2/7				
N	Y	1952	+	-	4201	Total Actual Resources - Collected	B																		E		2/7				
N	Y	1952	+	-	4221	Unfilled Customer Orders Without Advance	B														F/E	X			E		2/7				
N	Y	1952	+	-	4222	Unfilled Customer Orders With Advance	B															X			E		2/7				
N	Y	1952	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X			E		2/7				
N	Y	1952	+	-	4251	Reimbursements and Other Income Earned - Receivable	B														F/E	X			E		2/7				
N	Y	1952	+	-	4287	Other Federal Receivables	B															X			E		2/7				
N	Y	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X			E		2/7				
N	Y	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X			E		2/7				
N	Y	1952	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X			E		2/7				
		1953	<b>Expired unobligated balance, end of year</b>																												
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																		E		2/7				
		1954	<b>Unobligated balance canceling</b>																												
N	Y	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X			E		2/7				
N	Y	1954	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X			E		2/7				
N	Y	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X			E		2/7				
		1955	<b>Other balances withdrawn and returned to general fund</b>																												
N	Y	1955	-	+	4350	Canceled Authority	E															X			U/E		2/7				
N	Y	1955	-	+	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															X			U/E		2/7				
<b>STATUS OF BUDGETARY RESOURCES</b>																															
<b>Obligations incurred:</b>																															
<b>Direct:</b>																															
		2001	<b>Category A (by quarter)</b>																												
Y	N	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	A	###											X			U/E				1		
Y	N	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	A	###											X			U/E				1		
Y	N	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A	###											X			U/E				1		
Y	N	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	A	###											X			U/E				1		
Y	N	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	A	###											X			U/E						
Y	N	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A	###											X			U/E						
Y	N	2001	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	A	###											X			U/E				1		
Y	N	2001	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	A	###											X			U/E				1		
Y	N	2001	-	+	4902	Delivered Orders - Obligations, Paid	E		D	A	###											X			U/E						
Y	N	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A	###											X			U		1		1		
Y	N	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A	###											X			U		4	N	1		
Y	N	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A	###											X			U		1		1		
Y	N	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A	###											X			U		4	N	1		



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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column					USSGL Account Attributes for FACTS II																	TAFS Attributes									
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	2101	-	+	4902	Delivered Orders - Obligations, Paid	E		R	A		###											X		U/E						
Y	N	2101	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A		###											X		U			1		1	
Y	N	2101	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A		###											X		U			4	N	1	
Y	N	2101	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A		###											X		U			1		1	
Y	N	2101	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A		###											X		U			4	N	1	
Y	N	2101	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	A		###											X		U/E						
Y	N	2101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	A		###											X		U/E						
		2102	<b>Category B (by project)</b>																												
Y	N	2102	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	B	###	###											X		U/E					1,4	
Y	N	2102	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	B	###	###											X		U/E					1,4	
Y	N	2102	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	B	###	###											X		U/E					1,4	
Y	N	2102	-	+	4902	Delivered Orders - Obligations, Paid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	B	###	###											X		U/E					4	
		2103	<b>Exempt from apportionment</b>																												
Y	N	2103	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	E													X		U/E					1	
Y	N	2103	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	E													X		U/E					1	
Y	N	2103	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E													X		U/E					1	
Y	N	2103	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	E													X		U/E					1	
Y	N	2103	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	E													X		U/E						
Y	N	2103	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E													X		U/E						
Y	N	2103	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	E													X		U/E					1	
Y	N	2103	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	E													X		U/E					1	
Y	N	2103	-	+	4902	Delivered Orders - Obligations, Paid	E		R	E													X		U/E						
Y	N	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E													X		U			1		1	
Y	N	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E													X		U			4	N	1	
Y	N	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	B		R	E													X		U			1		1	
Y	N	2103	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	E													X		U			4	N	1	
Y	N	2103	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	E													X		U/E						
Y	N	2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	E													X		U/E						
Y	N	2104	<b>Reimbursable obligations (total)</b>																												
			This line is calculated. Equals sum of lines 2101 through 2103.																												
Y	N	2190	<b>Obligations incurred</b>																												
			This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104.																												
			<b>Unobligated balance</b>																												
			<b>Apportioned</b>																												
Y	N	2201	<b>Available in the current period</b>																												
Y	N	2201	-	+	4510	Apportionments	E									A									U						

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes									
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	2201	-	+	4610	Allotments - Realized Resources	E								A									U							
Y	N	2201	-	+	4700	Commitments - Programs Subject to Apportionment	E								A									U							
		2202	<b>Available in subsequent periods</b>																												
Y	N	2202	-	+	4510	Apportionments	E								S									U							
Y	N	2202	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S									U					2		
Y	N	2202	-	+	4610	Allotments - Realized Resources	E								S									U							
Y	N	2202	-	+	4700	Commitments - Programs Subject to Apportionment	E								S									U							
		2203	<b>Anticipated (+ or -)</b>																												
Y	N	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U					2		
		<b>Exempt from apportionment</b>																													
		2301	<b>Available in the current period</b>																												
Y	N	2301	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A									U							
Y	N	2301	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A									U							
		2302	<b>Available in subsequent periods</b>																												
Y	N	2302	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S									U							
Y	N	2302	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S									U					2		
Y	N	2302	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S									U							
		2303	<b>Anticipated (+ or -)</b>																												
Y	N	2303	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								A									U					2		
		<b>Unapportioned</b>																													
		2401	<b>Deferred</b>																												
Y	N	2401	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U							
		2402	<b>Withheld pending rescission</b>																												
Y	N	2402	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U							
		2403	<b>Other</b>																												
Y	N	2403	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C																U					2		
Y	N	2403	-	+	4070	Anticipated Collections From Federal Sources	E	C																U					2		
Y	N	2403	-	+	4210	Anticipated Reimbursements and Other Income	E	C																U					2		
Y	N	2403	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C																U					2		
Y	N	2403	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C																U					2		
Y	N	2403	-	+	4450	Unapportioned Authority	E																	U							
Y	N	2403	-	+	4450	Unapportioned Authority	E																B/P	U							
Y	N	2403	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U							
Y	N	2403	-	+	4650	Allotments - Expired Authority	E																	U							
		2413	<b>Expired unobligated balance: end of year</b>																												
Y	N	2413	-	+	4450	Unapportioned Authority	E																B/P	U							
Y	N	2413	-	+	4650	Allotments - Expired Authority	E																	U							
Y	N	2490	<b>Unobligated balance, end of year</b>																												
		This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.																													
Y	N	2500	<b>Total budgetary resources</b>																												
		This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910.																													



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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II										TAFS Attributes											
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	2502	+	-	4901	Delivered Orders - Obligations, Unpaid	B			E												X		U/E					1		
Y	N	2502	-	+	4902	Delivered Orders - Obligations, Paid	E			E													X		U/E						
Y	N	2502	-	+	4908	Authority Outlayed Not Yet Disbursed	E			E													X		U		1		1		
Y	N	2502	-	+	4908	Authority Outlayed Not Yet Disbursed	E			E													X		U		4	N	1		
Y	N	2502	+	-	4908	Authority Outlayed Not Yet Disbursed	B			E														X		U		1	1		
Y	N	2502	+	-	4908	Authority Outlayed Not Yet Disbursed	B			E														X		U		4	N	1	
Y	N	2502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E			E														X		U/E					
Y	N	2502	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E			E														X		U/E					
Y	N	2503	<b>Direct unobligated balance, end of year</b>																												
Y	N	2503	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	D																U					2	
Y	N	2503	-	+	4070	Anticipated Collections From Federal Sources	E	C	D																U					2	
Y	N	2503	-	+	4210	Anticipated Reimbursements and Other Income	E	C	D																U					2	
Y	N	2503	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C	D																U					2	
Y	N	2503	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	D																U					2	
Y	N	2503	-	+	4420	Unapportioned Authority - Pending Rescission	E			D															U						
Y	N	2503	-	+	4430	Unapportioned Authority - OMB Deferral	E			D															U						
Y	N	2503	-	+	4450	Unapportioned Authority	E			D															U						
Y	N	2503	-	+	4450	Unapportioned Authority	E			D													B/P		E						
Y	N	2503	-	+	4510	Apportionments	E			D															U						
Y	N	2503	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E			D															U					2	
Y	N	2503	-	+	4610	Allotments - Realized Resources	E			D															U						
Y	N	2503	-	+	4620	Unobligated Funds Exempt From Apportionment	E			D															U						
Y	N	2503	-	+	4630	Funds Not Available for Commitment/Obligation	E			D															U						
Y	N	2503	-	+	4650	Allotments - Expired Authority	E			D															E						
Y	N	2503	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E			D															U					2	
Y	N	2503	-	+	4700	Commitments - Programs Subject to Apportionment	E			D															U						
Y	N	2503	-	+	4720	Commitments - Programs Exempt From Apportionment	E			D															U						
Y	N	2504	<b>Reimbursable unobligated balance, end of year</b>																												
Y	N	2504	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	R																U					2	
Y	N	2504	-	+	4070	Anticipated Collections From Federal Sources	E	C	R																U					2	
Y	N	2504	-	+	4210	Anticipated Reimbursements and Other Income	E	C	R																U					2	
Y	N	2504	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C	R																U					2	
Y	N	2504	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	R																U					2	
Y	N	2504	-	+	4420	Unapportioned Authority - Pending Rescission	E			R															U						
Y	N	2504	-	+	4430	Unapportioned Authority - OMB Deferral	E			R															U						
Y	N	2504	-	+	4450	Unapportioned Authority	E			R															U						
Y	N	2504	-	+	4450	Unapportioned Authority	E			R													B/P		E						
Y	N	2504	-	+	4510	Apportionments	E			R															U						
Y	N	2504	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E			R															U					2	
Y	N	2504	-	+	4610	Allotments - Realized Resources	E			R															U						
Y	N	2504	-	+	4620	Unobligated Funds Exempt From Apportionment	E			R															U						
Y	N	2504	-	+	4630	Funds Not Available for Commitment/Obligation	E			R															U						
Y	N	2504	-	+	4650	Allotments - Expired Authority	E			R															E						
Y	N	2504	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E			R															U					2	
Y	N	2504	-	+	4700	Commitments - Programs Subject to Apportionment	E			R															U						
Y	N	2504	-	+	4720	Commitments - Programs Exempt From Apportionment	E			R															U						
<b>CHANGE IN OBLIGATED BALANCE</b>																															

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
						<b>Unpaid obligations:</b>																									
		<b>3000</b>				<b>Unpaid obligations, brought forward, Oct 1</b>																									
Y	Y	3000	-	+	4801	Undelivered Orders - Obligations, Unpaid		B															X		U/E	U/E					
Y	Y	3000	-	+	4901	Delivered Orders - Obligations, Unpaid		B																X		U/E	U/E				
						<b>Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)</b>																									
Y	Y	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid		E															B/P		U/E	U/E					
Y	Y	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4901	Delivered Orders - Obligations, Unpaid		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E																B/P		U/E	U/E				
Y	Y	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																B/P		U/E	U/E				
						<b>Obligations incurred, unexpired accounts</b>																									
Y	Y	3010	-	+	4801	Undelivered Orders - Obligations, Unpaid		E																X		U	U				1
Y	Y	3010	+	-	4801	Undelivered Orders - Obligations, Unpaid		B																X		U	U				1
Y	Y	3010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E																X		U	U				1
Y	Y	3010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B																X		U	U				1
Y	Y	3010	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																X		U	U				
Y	Y	3010	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E																X		U	U				
Y	Y	3010	-	+	4901	Delivered Orders - Obligations, Unpaid		E																X		U	U				1
Y	Y	3010	+	-	4901	Delivered Orders - Obligations, Unpaid		B																X		U	U				1
Y	Y	3010	-	+	4902	Delivered Orders - Obligations, Paid		E																X		U	U				
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed		E																X		U	U		1		1
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed		E																X		U	U		4	N	1
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed		B																X		U	U		1		1
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed		B																X		U	U		4	N	1
Y	Y	3010	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																X		U	U				
Y	Y	3010	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E																X		U	U				
						<b>Obligations incurred, expired accounts</b>																									
Y	Y	3011	-	+	4801	Undelivered Orders - Obligations, Unpaid		E																X		E	E				1
Y	Y	3011	+	-	4801	Undelivered Orders - Obligations, Unpaid		B																X		E	E				1
Y	Y	3011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E																X		E	E				1
Y	Y	3011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B																X		E	E				1
Y	Y	3011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																X		E	E				
Y	Y	3011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E																X		E	E				
Y	Y	3011	-	+	4901	Delivered Orders - Obligations, Unpaid		E																X		E	E				1
Y	Y	3011	+	-	4901	Delivered Orders - Obligations, Unpaid		B																X		E	E				1
Y	Y	3011	-	+	4902	Delivered Orders - Obligations, Paid		E																X		E	E				
Y	Y	3011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																X		E	E				
Y	Y	3011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E																X		E	E				

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
		<b>3020</b>	<b>Outlays (gross) (-)</b>																													
Y	Y	3020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U/E	U/E					1		
Y	Y	3020	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		U/E	U/E					1		
Y	Y	3020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U/E	U/E							
Y	Y	3020	+	-	4902	Delivered Orders - Obligations, Paid	E															X		U/E	U/E							
Y	Y	3020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X		U	U			1		1		
Y	Y	3020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X		U	U		4	N		1		
Y	Y	3020	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X		U	U		1			1		
Y	Y	3020	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X		U	U		4	N		1		
Y	Y	3020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		U/E	U/E							
		<b>3030</b>	<b>Unpaid obligations transferred to other accounts (-)</b>																													
Y	Y	3030	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D											##	####		X		U/E	U/E							
Y	Y	3030	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D											##	####		X		U/E	U/E							
		<b>3031</b>	<b>Unpaid obligations transferred from other accounts</b>																													
Y	Y	3031	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C											##	####		X		U/E	U/E							
Y	Y	3031	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C											##	####		X		U/E	U/E							
		<b>3040</b>	<b>Recoveries of prior year unpaid obligations, unexpired accounts (-)</b>																													
Y	Y	3040	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X		U	U							
Y	Y	3040	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X		U	U							
		<b>3041</b>	<b>Recoveries of prior year unpaid obligations, expired accounts (-)</b>																													
Y	Y	3041	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X		E	E							
Y	Y	3041	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X		E	E							
		<b>3050</b>	<b>Unpaid obligations, end of year</b>																													
Y	Y	3050	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E							
Y	Y	3050	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E							
Y	Y	3050	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																	U/E	U/E							
Y	Y	3050	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E							
Y	Y	3050	-	+	4901	Delivered Orders - Obligations, Unpaid	E																	U/E	U/E							
Y	Y	3050	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E							
Y	Y	3050	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																	U/E	U/E							
Y	Y	3050	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																	U/E	U/E							
		<b>Uncollected payments:</b>																														
		<b>3060</b>	<b>Uncollected pymts, Fed sources, brought forward, Oct 1 (-)</b>																													
Y	Y	3060	-	+	4221	Unfilled Customer Orders Without Advance	B																									
Y	Y	3060	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B																F/E		U/E	U/E						
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B																		U/E	U/E						
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B																		U/E	U/E						
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B																		U/E	U/E						
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B																		U/E	U/E						
Y	Y	3060	-	+	4287	Other Federal Receivables	B																		U/E	U/E						

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
		<b>3061</b>				<b>Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)</b>																										
Y	Y	3061	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																B/P		U/E	U/E		7				
Y	Y	3061	-	+	4221	Unfilled Customer Orders Without Advance	E																F/E	B/P	U/E	U/E						
Y	Y	3061	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																	B/P	U/E	U/E						
Y	Y	3061	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E																F/E	B/P	U/E	U/E						
Y	Y	3061	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																		B/P	U/E	U/E					
Y	Y	3061	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E																F/E	B/P	U/E	U/E						
Y	Y	3061	-	+	4234	Other Federal Receivables - Transferred	E																	B/P	U/E	U/E						
Y	Y	3061	-	+	4251	Reimbursements and Other Income Earned - Receivable	E																F/E	B/P	U/E	U/E						
Y	Y	3061	-	+	4283	Interest Receivable From Treasury	E																	B/P	U/E	U/E						
Y	Y	3061	-	+	4285	Receivable From the Liquidating Fund	E																	B/P	U/E	U/E						
Y	Y	3061	-	+	4286	Receivable From the Financing Fund	E																	B/P	U/E	U/E						
Y	Y	3061	-	+	4287	Other Federal Receivables	E																	B/P	U/E	U/E						
		<b>3070</b>				<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																										
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E																		X	U	U				1	
Y	Y	3070	+	-	4221	Unfilled Customer Orders Without Advance	B																F/E	X	U	U				1		
Y	Y	3070	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																		X	U	U				1	
Y	Y	3070	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																		X	U	U				1	
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E																	F/E	X	U	U				1	
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																	F/E	X	U	U				1	
Y	Y	3070	-	+	4283	Interest Receivable From Treasury	E																		X	U	U				1	
Y	Y	3070	+	-	4283	Interest Receivable From Treasury	B																		X	U	U				1	
Y	Y	3070	-	+	4285	Receivable From the Liquidating Fund	E																		X	U	U				1	
Y	Y	3070	+	-	4285	Receivable From the Liquidating Fund	B																		X	U	U				1	
Y	Y	3070	-	+	4286	Receivable From the Financing Fund	E																		X	U	U				1	
Y	Y	3070	+	-	4286	Receivable From the Financing Fund	B																		X	U	U				1	
Y	Y	3070	-	+	4287	Other Federal Receivables	E																		X	U	U				1	
Y	Y	3070	+	-	4287	Other Federal Receivables	B																		X	U	U				1	
		<b>3071</b>				<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																										
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E																		F/E	X	E	E				1
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B																		F/E	X	E	E				1
Y	Y	3071	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																		X	E	E				1	
Y	Y	3071	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																		X	E	E				1	
Y	Y	3071	-	+	4251	Reimbursements and Other Income Earned - Receivable	E																	F/E	X	E	E				1	
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																	F/E	X	E	E				1	
Y	Y	3071	-	+	4283	Interest Receivable From Treasury	E																		X	E	E				1	
Y	Y	3071	+	-	4283	Interest Receivable From Treasury	B																		X	E	E				1	
Y	Y	3071	-	+	4285	Receivable From the Liquidating Fund	E																		X	E	E				1	
Y	Y	3071	+	-	4285	Receivable From the Liquidating Fund	B																		X	E	E				1	
Y	Y	3071	-	+	4286	Receivable From the Financing Fund	E																		X	E	E				1	
Y	Y	3071	+	-	4286	Receivable From the Financing Fund	B																		X	E	E				1	
Y	Y	3071	-	+	4287	Other Federal Receivables	E																		X	E	E				1	
Y	Y	3071	+	-	4287	Other Federal Receivables	B																		X	E	E				1	
		<b>3080</b>				<b>Uncollected pymts, Fed sources transferred to other accounts</b>																										
Y	Y	3080	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C																	X	U/E	U/E		7			
Y	Y	3080	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C																	X	U/E	U/E					
Y	Y	3080	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C																	X	U/E	U/E					
Y	Y	3080	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C																	X	U/E	U/E					
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C																	X	U/E	U/E					

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
		<b>3081</b>				<b>Uncollected pymts, Fed sources transferred from other accounts (-)</b>																								
Y	Y	3081	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D										##	####			X		U/E	U/E			7		
Y	Y	3081	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D										##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D										##	####			X		U/E	U/E					
Y	Y	3081	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D										##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4234	Other Federal Receivables - Transferred	E	D										##	####			X		U/E	U/E					
		<b>3090</b>				<b>Uncollected pymts, Fed sources, end of year (-)</b>																								
Y	Y	3090	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																	U/E	U/E			7		
Y	Y	3090	-	+	4221	Unfilled Customer Orders Without Advance	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																	U/E	U/E					
Y	Y	3090	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																	U/E	U/E					
Y	Y	3090	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4234	Other Federal Receivables - Transferred	E																	U/E	U/E					
Y	Y	3090	-	+	4251	Reimbursements and Other Income Earned - Receivable	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4283	Interest Receivable From Treasury	E																	U/E	U/E					
Y	Y	3090	-	+	4285	Receivable From the Liquidating Fund	E																	U/E	U/E					
Y	Y	3090	-	+	4286	Receivable From the Financing Fund	E																	U/E	U/E					
Y	Y	3090	-	+	4287	Other Federal Receivables	E																	U/E	U/E					
						<b>Memorandum (non-add) entries:</b>																								
Y	Y	3100				<b>Obligated balance, start of year (+ or -)</b>																								
						This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																								
Y	Y	3200				<b>Obligated balance, end of year (+ or -)</b>																								
						This line is calculated. Equals the sum of detailed obligated balance lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.																								
						<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>																								
						<b>Discretionary:</b>																								
						<b>Gross budget authority and outlays:</b>																								
Y	Y	4000				<b>Budget authority, gross</b>																								
						This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)].																								
						<b>Outlays from new discretionary authority</b>																								
Y	Y	4010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D						NEW	X	U	U				1	
Y	Y	4010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D							NEW	X	U	U				1
Y	Y	4010	-	+	4902	Delivered Orders - Obligations, Paid	E									D							NEW	X	U	U				
Y	Y	4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D							NEW	X	U	U		1		1
Y	Y	4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D							NEW	X	U	U		4	N	1
Y	Y	4010	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D							NEW	X	U	U		1		1
Y	Y	4010	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D							NEW	X	U	U		4	N	1
						<b>Outlays from discretionary balances</b>																								
Y	Y	4011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D							BAL	X	U/E	U/E				1
Y	Y	4011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D							BAL	X	U/E	U/E				1
Y	Y	4011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									D							BAL	X	U/E	U/E				
Y	Y	4011	-	+	4902	Delivered Orders - Obligations, Paid	E									D							BAL	X	U/E	U/E				
Y	Y	4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D							BAL	X	U	U		1		1
Y	Y	4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D							BAL	X	U	U		4	N	1

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D						BAL	X		U	U		1		1		
Y	Y	4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D							BAL	X		U	U		4	N	1	
Y	Y	4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									D							BAL	X		U/E	U/E					
Y	Y	4020	<b>Outlays, gross (total)</b>																													
This line is calculated. Equals sum of lines 4010 through 4011.																																
<b>Offsets against gross budget authority and outlays:</b>																																
<b>Offsetting collections (collected) from:</b>																																
<b>4030 Federal sources (-)</b>																																
Y	Y	4030	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D					F		X		U/E	U/E						
Y	Y	4030	-	+	4222	Unfilled Customer Orders With Advance	E									D					F		X		U/E	U/E					1	
Y	Y	4030	+	-	4222	Unfilled Customer Orders With Advance	B									D					F		X		U/E	U/E					1	
Y	Y	4030	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D					F		X		U/E	U/E						
Y	Y	4030	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D					F		X		U/E	U/E						
Y	Y	4030	-	+	4255	Expenditure Transfers from Trust Funds - Collected	E									D							X		U/E	U/E						
Y	Y	4030	-	+	4271	Actual Program Fund Subsidy Collected	E									D							X		U/E	U/E						
Y	Y	4030	-	+	4275	Actual Collections From Liquidating Fund	E									D							X		U/E	U/E						
Y	Y	4030	-	+	4276	Actual Collections From Financing Fund	E									D							X		U/E	U/E						
Y	Y	4030	-	+	4277	Other Actual Collections - Federal	E									D							X		U/E	U/E						
Y	Y	4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D					F		X		U/E	U/E						
Y	Y	4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D					F		X		U/E	U/E						
<b>4031 Interest on Federal securities (-)</b>																																
Y	Y	4031	-	+	4273	Interest Collected From Treasury	E									D							X		U	U			1/8			
Y	Y	4031	-	+	4273	Interest Collected From Treasury	E									D							X		U	U		3/4	N			
Y	Y	4031	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D							X		U	U		8				
Y	Y	4031	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D							X		U	U		3/4	N			
<b>4033 Non-Federal sources (-)</b>																																
Y	Y	4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X		X		U/E	U/E					
Y	Y	4033	-	+	4222	Unfilled Customer Orders With Advance	E									D						X/E		X		U/E	U/E					1
Y	Y	4033	+	-	4222	Unfilled Customer Orders With Advance	B									D						X/E		X		U/E	U/E					1
Y	Y	4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D							X/E		X		U/E	U/E				
Y	Y	4033	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D							X/E		X		U/E	U/E				
Y	Y	4033	-	+	4261	Actual Collections of Business-Type Fees	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4262	Actual Collections of Loan Principal	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4263	Actual Collections of Loan Interest	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4264	Actual Collections of Rent	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X		U/E	U/E						
Y	Y	4033	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X		X		U/E	U/E					
Y	Y	4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D						X/E		X		U/E	U/E					
<b>4034 Offsetting governmental collections (-)</b>																																
Y	Y	4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D						E		X		U/E	U/E					
Y	Y	4034	-	+	4260	Actual Collections of "governmental-type" Fees	E									D							X		U/E	U/E						
Y	Y	4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X		U/E	U/E						

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Applicability to SF133	P&F	SF 133/ P&F Line No.	USSGL Account Title	USSGL Account	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	4040	Offsets against gross budget authority and outlays (total) (-)																									
			This line is calculated. Equals the sum of lines 4030 through 4034.																									
			<b>Additional offsets against gross budget authority only:</b>																									
Y	Y	4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																									
Y	Y	4050	-	4221	Unfilled Customer Orders Without Advance	E								D						X		U	U				1	
Y	Y	4050	+	4221	Unfilled Customer Orders Without Advance	B								D						X		U	U				1	
Y	Y	4050	-	4225	Expenditure Transfers from Trust Funds - Receivable	E								D						X		U	U				1	
Y	Y	4050	+	4225	Expenditure Transfers from Trust Funds - Receivable	B								D						X		U	U				1	
Y	Y	4050	-	4251	Reimbursements and Other Income Earned - Receivable	E								D						X	F/E	U	U				1	
Y	Y	4050	+	4251	Reimbursements and Other Income Earned - Receivable	B								D						X	F/E	U	U				1	
Y	Y	4050	-	4283	Interest Receivable From Treasury	E								D						X		U	U				1	
Y	Y	4050	+	4283	Interest Receivable From Treasury	B								D						X		U	U				1	
Y	Y	4050	-	4285	Receivable From the Liquidating Fund	E								D						X		U	U				1	
Y	Y	4050	+	4285	Receivable From the Liquidating Fund	B								D						X		U	U				1	
Y	Y	4050	-	4286	Receivable From the Financing Fund	E								D						X		U	U				1	
Y	Y	4050	+	4286	Receivable From the Financing Fund	B								D						X		U	U				1	
Y	Y	4050	-	4287	Other Federal Receivables	E								D						X		U	U				1	
Y	Y	4050	+	4287	Other Federal Receivables	B								D						X		U	U				1	
Y	N	4051	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																									
Y	N	4051	-	4221	Unfilled Customer Orders Without Advance	E								D						X		E					1	
Y	N	4051	+	4221	Unfilled Customer Orders Without Advance	B								D						X		E					1	
Y	N	4051	-	4225	Expenditure Transfers from Trust Funds - Receivable	E								D						X		E					1	
Y	N	4051	+	4225	Expenditure Transfers from Trust Funds - Receivable	B								D						X		E					1	
Y	N	4051	-	4251	Reimbursements and Other Income Earned - Receivable	E								D						X	F/E	E					1	
Y	N	4051	+	4251	Reimbursements and Other Income Earned - Receivable	B								D						X	F/E	E					1	
Y	N	4051	-	4283	Interest Receivable From Treasury	E								D						X		E					1	
Y	N	4051	+	4283	Interest Receivable From Treasury	B								D						X		E					1	
Y	N	4051	-	4285	Receivable From the Liquidating Fund	E								D						X		E					1	
Y	N	4051	+	4285	Receivable From the Liquidating Fund	B								D						X		E					1	
Y	N	4051	-	4286	Receivable From the Financing Fund	E								D						X		E					1	
Y	N	4051	+	4286	Receivable From the Financing Fund	B								D						X		E					1	
Y	N	4051	-	4287	Other Federal Receivables	E								D						X		E					1	
Y	N	4051	+	4287	Other Federal Receivables	B								D						X		E					1	
		4052	Offsetting collections credited to expired accounts																									
N	Y	4052	+	4212	Liquidation of Deficiency - Offsetting Collections	E								D						X			E					
N	Y	4052	+	4222	Unfilled Customer Orders With Advance	E								D						X			E					
N	Y	4052	-	4222	Unfilled Customer Orders With Advance	B								D						X			E					
N	Y	4052	+	4252	Reimbursements and Other Income Earned - Collected	E								D						X			E					
N	Y	4052	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E								D						X			E					
N	Y	4052	+	4255	Expenditure Transfers from Trust Funds - Collected	E								D						X			E					
N	Y	4052	+	4260	Actual Collections of "governmental-type" Fees	E								D						X			E					
N	Y	4052	+	4261	Actual Collections of Business-Type Fees	E								D						X			E					
N	Y	4052	+	4262	Actual Collections of Loan Principal	E								D						X			E					
N	Y	4052	+	4263	Actual Collections of Loan Interest	E								D						X			E					
N	Y	4052	+	4264	Actual Collections of Rent	E								D						X			E					
N	Y	4052	+	4265	Actual Collections From Sale of Foreclosed Property	E								D						X			E					
N	Y	4052	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D						X			E					
N	Y	4052	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								D						X			E					
N	Y	4052	+	4271	Actual Program Fund Subsidy Collected	E								D						X			E					
N	Y	4052	+	4275	Actual Collections From Liquidating Fund	E								D						X			E					
N	Y	4052	+	4276	Actual Collections From Financing Fund	E								D						X			E					
N	Y	4052	+	4277	Other Actual Collections - Federal	E								D						X			E					

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
N	Y	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X		E						
N	Y	4052	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D							X		E						
				<b>4053 Anticipated offsetting collections (+ or -)</b>																											
Y	N	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S				D								U					2		
Y	N	4053	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								D								U					2		
Y	N	4053	-	+	4070	Anticipated Collections From Federal Sources	E	D								D								U					2		
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E					S				D								U					2		
Y	N	4053	-	+	4210	Anticipated Reimbursements and Other Income	E	D								D								U					2		
Y	N	4053	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								D								U					2		
Y	Y	4060	<b>Additional offsets against budget authority only (total)</b>			This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																									
Y	Y	4070	<b>Budget authority, net (discretionary)</b>			This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																									
Y	Y	4080	<b>Outlays, net (discretionary)</b>			This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																									
				<b>Mandatory:</b>																											
Y	Y	4090	<b>Budget authority, gross</b>			This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1422, 1600 through 1622, and 1800 through 1827 (P&F)].																									
Y	Y	4100	<b>Outlays from new mandatory authority</b>																												
Y	Y	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						NEW	X	U	U		N	1			
Y	Y	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M						NEW	X	U	U		N	1			
Y	Y	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M						NEW	X	U	U		N				
Y	Y	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X	U	U		1	1			
Y	Y	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X	U	U		4	N	1		
Y	Y	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X	U	U		1	1			
Y	Y	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X	U	U		4	N	1		
Y	Y	4101	<b>Outlays from mandatory balances</b>																												
Y	Y	4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X	U/E	U/E		N	1			
Y	Y	4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M						BAL	X	U/E	U/E		N	1			
Y	Y	4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X	U/E	U/E		N				
Y	Y	4101	-	+	4902	Delivered Orders - Obligations, Paid	E									M						BAL	X	U/E	U/E		N				
Y	Y	4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						BAL	X	U/E	U/E		N				
Y	Y	4110	<b>Outlays, gross (total)</b>																												
Y	Y	4110	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M							X	U/E	U/E			1			
Y	Y	4110	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							X	U/E	U/E			1			
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X	U/E	U/E		N				
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M							X	U	U		3/4	D/G			

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USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II										TAFS Attributes											
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	4110	-	+	4902	Delivered Orders - Obligations, Paid	E									M						X		U/E	U/E						
Y	Y	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X		U	U		1		1	
Y	Y	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X		U	U		4	N	1	
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X		U	U		1		1	
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X		U	U		4	N	1	
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						BAL	X		U/E	U/E				N	
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M							X		U	U		3/4		D/G	
<b>Offsets against gross budget authority and outlays:</b>																															
<b>Offsetting collections (collected) from:</b>																															
<b>4120 Federal sources (-)</b>																															
Y	Y	4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					F		X		U/E	U/E					
Y	Y	4120	-	+	4222	Unfilled Customer Orders With Advance	E									M					F		X		U/E	U/E				1	
Y	Y	4120	+	-	4222	Unfilled Customer Orders With Advance	B									M					F		X		U/E	U/E				1	
Y	Y	4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M					F		X		U/E	U/E					
Y	Y	4120	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M					F		X		U/E	U/E					
Y	Y	4120	-	+	4255	Expenditure Transfers from Trust Funds - Collected	E									M							X		U/E	U/E					
Y	Y	4120	-	+	4271	Actual Program Fund Subsidy Collected	E									M							X		U/E	U/E					
Y	Y	4120	-	+	4275	Actual Collections From Liquidating Fund	E									M							X		U/E	U/E					
Y	Y	4120	-	+	4276	Actual Collections From Financing Fund	E									M							X		U/E	U/E					
Y	Y	4120	-	+	4277	Other Actual Collections - Federal	E									M							X		U/E	U/E					
Y	Y	4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M					F		X		U/E	U/E					
Y	Y	4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M					F		X		U/E	U/E					
<b>4121 Interest on Federal securities (-)</b>																															
Y	Y	4121	-	+	4273	Interest Collected From Treasury	E									M							X		U	U		1/8			
Y	Y	4121	-	+	4273	Interest Collected From Treasury	E									M							X		U	U		3/4		N	
Y	Y	4121	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X		U	U		3/4		N	
Y	Y	4121	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X		U	U		8			
<b>4122 Interest on uninvested funds (-)</b>																															
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E									M							X		U	U		3/4		D/G	
<b>4123 Non-Federal sources (-)</b>																															
Y	Y	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					X		X		U/E	U/E					
Y	Y	4123	-	+	4222	Unfilled Customer Orders With Advance	E									M					X/E		X		U/E	U/E				1	
Y	Y	4123	+	-	4222	Unfilled Customer Orders With Advance	B									M					X/E		X		U/E	U/E				1	
Y	Y	4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M					X/E		X		U/E	U/E					
Y	Y	4123	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M					X/E		X		U/E	U/E					
Y	Y	4123	-	+	4261	Actual Collections of Business-Type Fees	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4262	Actual Collections of Loan Principal	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4263	Actual Collections of Loan Interest	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4264	Actual Collections of Rent	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X		U/E	U/E					
Y	Y	4123	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M					X		X		U/E	U/E					
Y	Y	4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M					X/E		X		U/E	U/E					
<b>4124 Offsetting governmental collections (-)</b>																															
Y	Y	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M					E		X		U/E	U/E					

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	4124	-	+	4260	Actual Collections of "governmental-type" Fees	E									M							X		U/E	U/E					
Y	Y	4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X		U/E	U/E					
Y	Y	4130	<b>Offsets against gross budget authority and outlays (total) (-)</b>																												
			This line is calculated. Equals the sum of lines 4120 through 4124.																												
			<b>Additional offsets against gross budget authority only:</b>																												
		4140	<b>Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)</b>																												
Y	Y	4140	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X		U	U					1	
Y	Y	4140	+	-	4221	Unfilled Customer Orders Without Advance	B									M					F/E	X		U	U					1	
Y	Y	4140	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E									M						X		U	U					1	
Y	Y	4140	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B									M						X		U	U					1	
Y	Y	4140	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E	X		U	U					1	
Y	Y	4140	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E	X		U	U					1	
Y	Y	4140	-	+	4283	Interest Receivable From Treasury	E									M						X		U	U					1	
Y	Y	4140	+	-	4283	Interest Receivable From Treasury	B									M						X		U	U					1	
Y	Y	4140	-	+	4285	Receivable From the Liquidating Fund	E									M						X		U	U					1	
Y	Y	4140	+	-	4285	Receivable From the Liquidating Fund	B									M						X		U	U					1	
Y	Y	4140	-	+	4286	Receivable From the Financing Fund	E									M						X		U	U					1	
Y	Y	4140	+	-	4286	Receivable From the Financing Fund	B									M						X		U	U					1	
Y	Y	4140	-	+	4287	Other Federal Receivables	E									M						X		U	U					1	
Y	Y	4140	+	-	4287	Other Federal Receivables	B									M						X		U	U					1	
		4141	<b>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</b>																												
Y	N	4141	-	+	4221	Unfilled Customer Orders Without Advance	E									M					F/E	X		E						1	
Y	N	4141	+	-	4221	Unfilled Customer Orders Without Advance	B									M						F/E	X		E					1	
Y	N	4141	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E									M						X		E						1	
Y	N	4141	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B									M						X		E						1	
Y	N	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M						F/E	X		E					1	
Y	N	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M						F/E	X		E					1	
Y	N	4141	-	+	4283	Interest Receivable From Treasury	E									M						X		E						1	
Y	N	4141	+	-	4283	Interest Receivable From Treasury	B									M						X		E						1	
Y	N	4141	-	+	4285	Receivable From the Liquidating Fund	E									M						X		E						1	
Y	N	4141	+	-	4285	Receivable From the Liquidating Fund	B									M						X		E						1	
Y	N	4141	-	+	4286	Receivable From the Financing Fund	E									M						X		E						1	
Y	N	4141	+	-	4286	Receivable From the Financing Fund	B									M						X		E						1	
Y	N	4141	-	+	4287	Other Federal Receivables	E									M						X		E						1	
Y	N	4141	+	-	4287	Other Federal Receivables	B									M						X		E						1	
		4142	<b>Offsetting collections credited to expired accounts</b>																												
N	Y	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X									
N	Y	4142	+	-	4222	Unfilled Customer Orders With Advance	E									M						X		E						1	
N	Y	4142	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E						1	
N	Y	4142	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X		E							
N	Y	4142	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X		E							
N	Y	4142	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									M						X		E							
N	Y	4142	+	-	4260	Actual Collections of "governmental-type" Fees	E									M						X		E							
N	Y	4142	+	-	4261	Actual Collections of Business-Type Fees	E									M						X		E							
N	Y	4142	+	-	4262	Actual Collections of Loan Principal	E									M						X		E							
N	Y	4142	+	-	4263	Actual Collections of Loan Interest	E									M						X		E							
N	Y	4142	+	-	4264	Actual Collections of Rent	E									M						X		E							
N	Y	4142	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M						X		E							
N	Y	4142	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X		E							
N	Y	4142	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X		E							

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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info				
N	Y	4142	+	-	4271	Actual Program Fund Subsidy Collected	E									M							X		E								
N	Y	4142	+	-	4275	Actual Collections From Liquidating Fund	E									M							X		E								
N	Y	4142	+	-	4276	Actual Collections From Financing Fund	E									M							X		E								
N	Y	4142	+	-	4277	Other Actual Collections - Federal	E									M							X		E								
N	Y	4142	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M							X		E								
N	Y	4142	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M							X		E								
		<b>4143</b>	<b>Anticipated offsetting collections (+ or -)</b>																														
Y	N	4143	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M									U					2			
Y	N	4143	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								M									U					2			
Y	N	4143	-	+	4070	Anticipated Collections From Federal Sources	E	D								M									U					2			
Y	N	4143	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M									U					2			
Y	N	4143	-	+	4210	Anticipated Reimbursements and Other Income	E	D								M									U					2			
Y	N	4143	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								M									U					2			
Y	Y	<b>4150</b>	<b>Additional offsets against budget authority only (total)</b>																														
			This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F).																														
Y	Y	<b>4160</b>	<b>Budget authority, net (mandatory)</b>																														
			This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).																														
Y	Y	<b>4170</b>	<b>Outlays, net (mandatory)</b>																														
			This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																														
			<b>Budget authority and outlays, net (total)</b>																														
Y	Y	<b>4180</b>	<b>Budget authority, net (total)</b>																														
			This line is calculated. Equals sum of lines 4070 and 4160.																														
Y	Y	<b>4190</b>	<b>Outlays, net (total)</b>																														
			This line is calculated. Equals sum of lines 4080 and 4170.																														
N	Y	<b>MEMORANDUM (NON-ADD) ENTRIES</b>																															
			<b>Investments in Federal securities:</b>																														
		<b>5000</b>	<b>Total investments, SOY: Federal securities: Par value</b>																														
N	Y	5000	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B																			U							
N	Y	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B														F					U							
N	Y	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																			U							
		<b>5001</b>	<b>Total investments, EOY: Federal securities: Par value</b>																														
N	Y	5001	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																			U							
N	Y	5001	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E														F					U							
N	Y	5001	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E																			U							





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Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
<b>5093 Expired unavailable balance, SOY: Offsetting collections</b>																																
N	Y	5093	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P		E							
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E															P	ATB/OTR/SEQ	E			1/8					
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E															P	OTR/SEQ	E			3/4	N				
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E															P	SEQ	E			7	N				
N	Y	5093	-	+	4383	Temporary Reduction - Prior-Year Balances	E															P	OTR/SEQ	E			1/8					
N	Y	5093	-	+	4383	Temporary Reduction - Prior-Year Balances	E															P	OTR/SEQ	E			3/4	N				
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X	ATB/OTR/SEQ	E			1/8					
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	ATB/OTR/SEQ	E			1/8					
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X	OTR/SEQ	E			3/4	N				
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	OTR/SEQ	E			3/4	N				
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X	SEQ	E			7					
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	SEQ	E			7					
N	Y	5093	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X		E			1					
N	Y	5093	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P		E			1					
<b>5094 Canceling unavailable balance: Offsetting collections (-)</b>																																
																																5
<b>5095 Expired unavailable balance, EOY: Offsetting collections</b>																																
N	Y	5095	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P		E			1					
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E															P	ATB/OTR/SEQ	E			1/8					
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E															P	OTR/SEQ	E			3/4	N				
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E															P	SEQ	E			7	N				
N	Y	5095	-	+	4383	Temporary Reduction - Prior-Year Balances	E															P	OTR/SEQ	E			1/8					
N	Y	5095	-	+	4383	Temporary Reduction - Prior-Year Balances	E															P	OTR/SEQ	E			3/4	N				
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P/X	ATB/OTR/SEQ	E			1/8					
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P/X	OTR/SEQ	E			3/4	N				
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P/X	SEQ	E			7					
N	Y	5095	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P/X		E			1					
Equals the amount on line 5093 minus the amount on line 5094																																
<b>5096 Unexpired unavailable balance, SOY: Appropriations</b>																																
N	Y	5096	-	+	4382	Temporary Reduction - New Budget Authority	E						P									P	SEQ	U			3/4	N				
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P									X	SEQ	U			3/4	N				
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P	SEQ	U			3/4	N				
<b>5097 Expiring unavailable balance: Appropriations (-)</b>																																
N	Y	5097	-	+	4382	Temporary Reduction - New Budget Authority	E						P									P/X	SEQ	U	Y		3/4	N				
N	Y	5097	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P/X	SEQ	U	Y		3/4	N				
<b>5098 Unexpired unavailable balance, EOY: Appropriations</b>																																
N	Y	5098	-	+	4382	Temporary Reduction - New Budget Authority	E						P									P/X	SEQ	U	N		3/4	N				
N	Y	5098	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P/X	SEQ	U	N		3/4	N				
Equals the amount on line 5096 minus the sum of the amounts on lines 1102, 1132, 1203, 1232, and 5097 for revolving funds only.																																
<b>5099 Unexpired unavailable balance, SOY: Contract authority</b>																																
N	Y	5099	-	+	4382	Temporary Reduction - New Budget Authority	E						C									P	SEQ	U			2/7					
N	Y	5099	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C									X	SEQ	U			2/7					
N	Y	5099	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C									P	SEQ	U			2/7					

SUPPLEMENT

Section V

USSGL Crosswalks for Fiscal 2014 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes										
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrowing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Partner	Year of BA	Prior-Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expiration Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
		<b>5100</b>				<b>Unexpired unavailable balance, EOY: Contract authority</b>																										
N	Y	5100	-	+	4382	Temporary Reduction - New Budget Authority	E						C										P/X	SEQ		U		2/7				
N	Y	5100	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C										P/X	SEQ		U		2/7				
Equals the amount on line 5099 minus the sum of the amounts on lines 1603 and 1621.																																
		<b>5101</b>				<b>Unexpired unavailable balance, SOY: Borrowing authority</b>																										
N	Y	5101	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P	SEQ		U		2/7				
N	Y	5101	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P	SEQ		U		3/4	N			
N	Y	5101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										X	SEQ		U		2/7				
N	Y	5101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										X	SEQ		U		3/4	N			
N	Y	5101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P	SEQ		U		2/7				
N	Y	5101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P	SEQ		U		3/4	N			
		<b>5102</b>				<b>Unexpired unavailable balance, EOY: Borrowing authority</b>																										
N	Y	5102	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P/X	SEQ		U		2/7				
N	Y	5102	-	+	4382	Temporary Reduction - New Budget Authority	E						B										P/X	SEQ		U		3/4	N			
N	Y	5102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P/X	SEQ		U		2/7				
N	Y	5102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B										P/X	SEQ		U		3/4	N			
Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e., only previously sequestered amount) and 1421.																																
<b>Discretionary mandated transfers:</b>																																
N	Y	5200				<b>Discretionary mandated transfer to other accounts (-)</b>																										
This line is not required to be supported by the USSGL.																																
N	Y	5201				<b>Discretionary mandated transfer from other accounts</b>																										
This line is not required to be supported by the USSGL.																																
<b>UNFUNDED DEFICIENCIES</b>																																
N	Y	7000				<b>Unfunded deficiency, start of year (-)</b>																										
N	Y	7010				<b>New deficiency (-)</b>																										
This line is not required to be supported by the USSGL at this time, but will be required in the future.																																
N	Y	7012				<b>New budget authority used to liquidate deficiencies</b>																										
This line is not required to be supported by the USSGL at this time, but will be required in the future.																																
N	Y	7020				<b>Unfunded deficiency, end of year (-)</b>																										
This line is not required to be supported by the USSGL at this time, but will be required in the future.																																

**SUPPLEMENT**

**Section V**

**FOOTNOTES AND ADDITIONAL INFORMATION:**

**ADDITIONAL INFORMATION**

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

**FOOTNOTES**

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

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

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>Budgetary resources:</b>									
<b>1000</b>	<b>Unobligated balance brought forward, October 1</b>								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B/P		U/E	2/7	
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/2/7	
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U	7	
1000	4137	Transfers of Contract Authority - Allocation	B				U	7	
1000	4139	Contract Authority Carried Forward	B				U	1/3/4/7	
1000	4149	Borrowing Authority Carried Forward	B				U	1/3/4/7	
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U	1/2/3/7	
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E	1/2/7	
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U	2/3/7	
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Adjustments to the Exchange Stabilization Fund	B				U	3	
1000	4350	Canceled Authority	B				E	1	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		B		U	2/3/4/7	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		C		U	2/7	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U/E	2/7	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U/E	2/3/4/7	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U/E	1/3/4/7/8	
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		E	1	
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	

## SUPPLEMENT

## Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C/P		U	2/7	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B		S		U	3/4	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B		S		U/E	1	
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlayed Not Yet Disbursed	B				U	1/4	
<b>1020</b>	<b>Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)</b>								<b>5</b>
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
1020	4116	Debt Forgiveness Appropriation	E		P		U/E		
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	
1020	4119	Other Appropriations Realized	E		D/P		U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P/S		U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	1	
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B/P		U/E	2/7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	2/7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B/P		U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		B/P		U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U	4	

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U	7	
1020	4137	Transfers of Contract Authority - Allocation	E				U	7	
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U	1/3	
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U/E	4/7	
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		P		U	2	
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		S		U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	3/4	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U/E	1	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U	2/7	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U	3	
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E	1/2/7	
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U	2/3/7	
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/2/3/7	

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E		P/S		U/E		
1020	4190	Transfers - Prior-Year Balances	E		P/S		U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E		P/S		U/E		
1020	4192	Balance Transfers - Unexpired to Expired	E		P/S		U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/S		U/E		
1020	4196	Balance Transfers-In - Expired to Expired	E	D	P/S		E		
1020	4197	Balance Transfers-Out - Expired to Expired	E	C	P/S		E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4295	Adjustments to the Exchange Stabilization Fund	E				U	3	
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		B/P		U/E	2/3/4/7	
1020	4382	Temporary Reduction - New Budget Authority	E		C/D		U/E	2/7	
1020	4382	Temporary Reduction - New Budget Authority	E		S		U/E	1/3/4/7/8	
1020	4383	Temporary Reduction - Prior-Year Balances	E		P		U/E	2/3/4/7	
1020	4383	Temporary Reduction - Prior-Year Balances	E		S		U/E	1/3/4/8	
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		B/P		U/E	2/3/4/7	
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		C/D		U/E	2/7	
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U/E	1/3/4/7/8	
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		E	1	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U/E	2/7	
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E	2/7	
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E		C		U/E	1/3/4/7	
1020	4392	Permanent Reduction - New Budget Authority	E		C		U	2	
1020	4392	Permanent Reduction - New Budget Authority	E		B/D/P/R/S		U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E		C		U/E	1/3/4/7	
1020	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C/P		U/E	2/7	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E		S		U/E	1	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E		S		U	3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>1020.5</b>	<b>Unobligated balance brought forward, October 1, as adjusted</b>								
	This line is calculated. Equals sum of lines 1000 and 1020.								
<b>1021</b>	<b>Recoveries of prior year unpaid obligations</b>								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
<b>1043</b>	<b>Other changes in unobligated balance (+ or -)</b>								
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1043	4176	Allocation Transfers of Prior-Year Balances	E		P/S		U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E		P/S		U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E		P/S		U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E		P/S		U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4196	Balance Transfers-In - Expired to Expired	E	D	P/S		E		
1043	4197	Balance Transfers-Out - Expired to Expired	E	C	P/S		E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E	7	
1043	4295	Adjustments to the Exchange Stabilization Fund	E				U	3	
1043	4295	Adjustments to the Exchange Stabilization Fund	B				U	3	
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4350	Canceled Authority	B				E	1	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
<b>1051</b>	<b>Unobligated balance from prior year budget authority, net</b>								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
<b>1290</b>	<b>Appropriations (discretionary and mandatory)</b>								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		D/P		U	2/7	
1290	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U	2/7	
1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4116	Debt Forgiveness Appropriation	E		P		U		
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	1	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	2/7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/2/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U	7	1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U	7	1
1290	4138	Appropriation To Liquidate Contract Authority	E				U	1/2/3/4/7	
1290	4140	Substitution of Borrowing Authority	E		P		U	1/3	
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		P		U	2	
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1/2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U	1/2/3/7	1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U	1/2/3/7	1
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U	2/3/4/7	
1290	4383	Temporary Reduction - Prior-Year Balances	E		P		U	2/3/4/7	
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U/E	2/3/4/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U/E	2/3/4/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		E	1	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		E	1	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U	2/7	
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U	2/7	
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>1490</b>	<b>Borrowing authority (discretionary and mandatory)</b>								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		B		U	2	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U	2/7	
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E				U	1/3/4/8	
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3/4	
1490	4382	Temporary Reduction - New Budget Authority	E		B		U	2/3/4/7	
1490	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		B		U/E	2/3/4/7	1
1490	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		B		U/E	2/3/4/7	1
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
<b>1690</b>	<b>Contract authority (discretionary and mandatory)</b>								
1690	4032	Estimated Indefinite Contract Authority	E				U	1/3/4/7	2
1690	4034	Anticipated Adjustments to Contract Authority	E				U	1/3/4/7	2
1690	4131	Current-Year Contract Authority Realized	E				U	1/2/3/4/7	
1690	4133	Decreases to Indefinite Contract Authority	E				U	1/3/4/7	
1690	4137	Transfers of Contract Authority - Allocation	E				U	7	1
1690	4137	Transfers of Contract Authority - Allocation	B				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		C		U	7	
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U	1/3/4/7	2
1690	4382	Temporary Reduction - New Budget Authority	E		C		U	2/7	
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		C		U	2/7	1
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		C		U	2/7	1
1690	4392	Permanent Reduction - New Budget Authority	E		C		U	1/2/3/4/7	
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U	1/3/4/7	

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U	1/3/4/7	2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	7	1
<b>1890</b>	<b>Spending authority from offsetting collections (discretionary and mandatory)</b>								
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U	4	
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		S		U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				E	1	
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U	3	1
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Expenditure Transfers from Trust Funds	E	D			U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
1890	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U	1/3/4/8	
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E	1/3/4/8	1
1890	4283	Interest Receivable From Treasury	B				U/E	1/3/4/8	1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1
1890	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U	1/3/4/7/8	
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U	1/3/4/8	
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U/E	1/3/4/7/8	1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U/E	1/3/4/7/8	1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U/E	1	1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U/E	1	1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	3/4	1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U	3/4	1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1890	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
<b>1910</b>	<b>Total budgetary resources</b>								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.								
<b>Status of budgetary resources:</b>									
<b>2190</b>	<b>Obligations incurred (Note 31)</b>								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U	1/4	1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U	1/4	1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>Unobligated balance, end of year:</b>									
<b>2204</b>	<b>Apportioned</b>								
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		
2204	4700	Commitments - Programs Subject to Apportionment	E				U		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>2304</b>	<b>Exempt from apportionment</b>								
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
<b>2404</b>	<b>Unapportioned</b>								
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4215	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
<b>2490</b>	<b>Total unobligated balance, end of year</b>								
	This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								
<b>2500</b>	<b>Total budgetary resources</b>								
	This line is calculated. Equals sum of SBR lines 2190 and 2490.								
<b>Change in obligated balance:</b>									
	<b>Unpaid obligations:</b>								
<b>3000</b>	<b>Unpaid obligations, brought forward, Oct 1</b>								
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
<b>3006</b>	<b>Adjustments to unpaid obligations, start of year (+ or -) (Note 28)</b>								
3006	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3006	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3006	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3006	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
<b>3012</b>	<b>Obligations incurred</b>								
3012	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3012	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3012	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3012	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3012	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
3012	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
3012	4902	Delivered Orders - Obligations, Paid	E				U/E		
3012	4908	Authority Outlayed Not Yet Disbursed	E				U	1/4	1
3012	4908	Authority Outlayed Not Yet Disbursed	B				U	1/4	1
3012	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>3020</b>	<b>Outlays (gross) (-)</b>								
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3020	4902	Delivered Orders - Obligations, Paid	E				U/E		
3020	4908	Authority Outlayed Not Yet Disbursed	E				U	1/4	1
3020	4908	Authority Outlayed Not Yet Disbursed	B				U	1/4	1
3020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>3032</b>	<b>Actual transfers, unpaid obligations (net) (+ or -)</b>								
3032	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3032	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>3042</b>		<b>Recoveries of prior year unpaid obligations (-)</b>							
3042	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3042	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
<b>3050</b>		<b>Unpaid obligations, end of year</b>							
3050	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3050	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3050	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
		<b>Uncollected payments:</b>							
<b>3060</b>		<b>Uncollected pymts, Fed sources, brought forward, Oct 1 (-)</b>							
3060	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3060	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
3060	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3060	4283	Interest Receivable From Treasury	B				U/E		
3060	4285	Receivable From the Liquidating Fund	B				U/E		
3060	4286	Receivable From the Financing Fund	B				U/E		
3060	4287	Other Federal Receivables	B				U/E		
<b>3066</b>		<b>Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)</b>							
3066	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E	7	
3066	4221	Unfilled Customer Orders Without Advance	E				U/E		
3066	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3066	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
3066	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3066	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
3066	4234	Other Federal Receivables - Transferred	E				U/E		
3066	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
3066	4283	Interest Receivable From Treasury	E				U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3066	4285	Receivable From the Liquidating Fund	E				U/E		
3066	4286	Receivable From the Financing Fund	E				U/E		
3066	4287	Other Federal Receivables	E				U/E		
<b>3072</b>	<b>Change in uncollected pymts, Fed sources (+ or -)</b>								
3072	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3072	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3072	4283	Interest Receivable From Treasury	E				U/E		1
3072	4283	Interest Receivable From Treasury	B				U/E		1
3072	4285	Receivable From the Liquidating Fund	E				U/E		1
3072	4285	Receivable From the Liquidating Fund	B				U/E		1
3072	4286	Receivable From the Financing Fund	E				U/E		1
3072	4286	Receivable From the Financing Fund	B				U/E		1
3072	4287	Other Federal Receivables	E				U/E		1
3072	4287	Other Federal Receivables	B				U/E		1
<b>3082</b>	<b>Actual transfers, uncollected pymts, Fed sources (net) (+ or -)</b>								
3082	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E	7	
3082	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3082	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3082	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3082	4234	Other Federal Receivables - Transferred	E				U/E		
<b>3090</b>	<b>Uncollected pymts, Fed sources, end of year (-)</b>								
3090	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E	7	
3090	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3090	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3090	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3090	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3090	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3090	4234	Other Federal Receivables - Transferred	E				U/E		
3090	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3090	4283	Interest Receivable From Treasury	E				U/E		
3090	4285	Receivable From the Liquidating Fund	E				U/E		
3090	4286	Receivable From the Financing Fund	E				U/E		
3090	4287	Other Federal Receivables	E				U/E		
<b>Memorandum (non-add) entries:</b>									
<b>3100</b>	<b>Obligated balance, start of year (+ or -)</b>								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.								
<b>3200</b>	<b>Obligated balance, end of year (+ or -)</b>								
	This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090.								
<b>Budget authority and outlays, net:</b>									
<b>4175</b>	<b>Budget authority, gross (discretionary and mandatory)</b>								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
<b>4177</b>	<b>Actual offsetting collections (discretionary and mandatory) (-)</b>								
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U	1/3/4/8	
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
<b>4178</b>	<b>Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -)</b>								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
4178	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
4178	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
<b>4179</b>	<b>Anticipated offsetting collections (discretionary and mandatory) (+ or -)</b>								
4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		
4179	4060	Anticipated Collections From Non-Federal Sources	E	D			U		
4179	4070	Anticipated collections From Federal Sources	E	D			U		
4179	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Expenditure Transfers from Trust Funds	E	D			U		

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
<b>4180</b>	<b>Budget authority, net (total) (discretionary and mandatory)</b>								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
<b>4185</b>	<b>Outlays, gross (discretionary and mandatory)</b>								
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
4185	4908	Authority Outlaid Not Yet Disbursed	E				U	1/4	1
4185	4908	Authority Outlaid Not Yet Disbursed	B				U	1/4	1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
<b>4187</b>	<b>Actual offsetting collections (discretionary and mandatory) (-)</b>								
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		
4187	4263	Actual Collections of Loan Interest	E				U/E		
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U	1/3/4/8	

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Section V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting			USSGL Account Attributes			TAFS Attributes			
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
<b>4190</b>	<b>Outlays, net (total) (discretionary and mandatory)</b>								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
<b>4200</b>	<b>Distributed offsetting receipts (-)</b>								
	(Not supported by USSGL)								
<b>4210</b>	<b>Agency outlays, net (discretionary and mandatory)</b>								
	(Not supported by USSGL)								

## SUPPLEMENT

## Section V

**FOOTNOTES AND ADDITIONAL INFORMATION:**ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.
- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.
- There are three major format differences between the SF 133 and the SBR.
- The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Symbol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.
- The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.
- The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.
- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

- 1/ 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/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at [www.fms.treas.gov/mts/receipts-by-dept](http://www.fms.treas.gov/mts/receipts-by-dept).
- 5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.
- 6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>For All Unexpended Balances:</b>									
1			Treasury Appropriation Fund Symbol						
2			Preclosing Unexpended Balance - Treasury Supplied						
3			N/A						
4			Unobligated and Obligated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite Appropriations	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E					
6			Other Authorizations						
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2
<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>									
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>									
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>									
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F		2
<b>For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND and Treasury's ESF ONLY</b>									
6	973	1618	Market Adjustment - Investments	E					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2
6	973	1672	Premium on Foreign Investments	E					2
6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>						
<b>2</b>			<b>Balance of Borrowing Authority - Treasury Supplied</b>						
<b>3</b>			<b>Increases and Rescissions</b>						
3	951	4140	Substitution of Borrowing Authority	E	P/S	F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
3	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
3	951	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	2
3	962	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
<b>4</b>			<b>Borrowings</b>						
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>			N/A						
			<b>CALC (2 +/- 3 - 4) Also Equals:</b>						
<b>6</b>			<b>Balance</b>						
6	951	4140	Substitution of Borrowing Authority	E	P/S	F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
6	951	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	2
6	962	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
<b>5</b>	<b>Adjustments</b>								
5	951	4140	Substitution of Borrowing Authority	E	P/S	F/T		B/P/X	2
5	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/P/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
5	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
5	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
5	951	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	2
5	962	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	2
5	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
5	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
5	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
5	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E	P/S	F/T		B/P/X	2
6	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/P/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
6	951	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	F/T		P/X	2
6	962	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	B	P		P/X	2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>						
<b>2</b>			<b>Balance of Contract Authority - Treasury Supplied</b>						
<b>3</b>			<b>New Contract Authority</b>						
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
<b>4</b>			<b>Appropriations To Liquidate</b>						
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
4	941	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>						
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	2
5	941	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
			<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>						
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>						
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	2
6	941	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>						
<b>2</b>			<b>Balance of Contract Authority - Treasury Supplied</b>						
<b>3</b>			<b>New Contract Authority</b>						
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
<b>4</b>			<b>Appropriations To Liquidate</b>						
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
4	941	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>						
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	2
5	941	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
			<b>CALC (2 + 3 - 4 -5) Also Equals:</b>						
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>						
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	2
6	941	4384	Temporary Reduction/Cancellation Returned by Appropriation	E	C			P/X	2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
<b>For all Treasury appropriation Fund Symbols:</b>									
<b>7</b>	<b>Reimbursements Earned and Refunds</b>								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	
7		4225	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E			F	B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
<b>8</b>	<b>Unfilled Customer Orders</b>								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
<b>9</b>	<b>Undelivered Orders and Contracts</b>								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	
<b>10</b>	<b>Accounts Payable and Other Liabilities</b>								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E			F	B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2014 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind./ (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:									
11			<b>Unobligated Balance</b>						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E	D/P/S			P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E	D/P/S			P/X	
11		4384	Temporary Reduction/Cancellation Returned by Appropriation	E	P/S			P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E	S			B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2014 Reporting

**ADDITIONAL INFORMATION:**

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

**FOOTNOTES:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
961	Reserve Position
962	Authority To Borrow From the Public
965	Holdings of Special Drawing Rights
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund and Department of Treasury ESF ONLY.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

**SUPPLEMENT**

**SECTION V**

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior\_Year\_Adjustment attribute.