



Treasury Financial Manual

Bulletin No. 2015-01

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Change to Transmittal Letter No. S2 14-01, U.S. Government Standard General Ledger (USSGL) – A Treasury Financial Manual (TFM) Supplement.

1. Purpose - This TFM bulletin notifies agencies that Part 1, Part 2 and Part 3 of the USSGL TFM Supplement (available at <http://www.fms.treas.gov/ussgl/index.html>) has been revised for Fiscal Years (FY) 2014 and 2015.

2. Summary of Changes - The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “consolidated” refers to all changes to date for FY 2014 and 2015.

3. Changes by Part/Section

Part 1 – FY 2014 Reporting includes Sections I through VII:

Section I: Chart of Accounts – This section includes USSGL accounts required for FY 2014 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions – This section includes USSGL accounts required for FY 2014 reporting.

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for FY 2014 reporting. - *Revised*

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting – This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for FY 2014 reporting. - *Revised*

Section V: Crosswalks to Standard External Reports for FY 2014 – This section provides FY 2014 Reporting requirements for USSGL accounts that crosswalk to the following reports.

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity - *Revised*
- Statement of Budgetary Resources - *Revised*
- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) - *Revised*
- Budget Program and Financing (P&F) Schedule - *Revised*
- FMS 2108: Year-end Closing Statement - *Revised*

Section VI: Crosswalks – Reclassified Statements for FY 2014 Reporting – This section includes crosswalks for use in FY 2014 Reporting.

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Changes in Net Position

Section VII: Validations and Edits for FY 2014 Reporting – This section includes required Validations and Edits for use in FY 2014 Reporting. - *Revised*

Part 2 – FY 2015 Reporting includes Sections I through VII:

Section I: Chart of Accounts – This section includes USSGL accounts required for FY 2015 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions – This section includes USSGL accounts required for FY 2015 Reporting.

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for FY 2015 reporting. - *Revised*

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting – This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for FY 2015 Reporting. - *Revised*

Section V: Crosswalks to Standard External Reports for FY 2015 GTAS Reporting – This section provides FY 2015 Reporting requirements for USSGL accounts that crosswalk to the following reports.

OMB Form and Content:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Custodial Activity - *Revised*
- Statement of Budgetary Resources - *Revised*
- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) - *Revised*
- Budget Program and Financing (P&F) Schedule - *Revised*
- FMS 2108: Year-end Closing Statement

Section VI: Crosswalks – Reclassified Statements for FY 2015 Reporting—This section includes crosswalks for use in FY 2015 Reporting.

- Reclassified Balance Sheet
- Reclassified Statement of Net Cost
- Reclassified Statement of Changes in Net Position

Section VII: Validations and Edits for FY 2015 Reporting – This section includes required Validations and Edits for use in FY 2015 Reporting. - *Revised*

Part 3 – FY 2014 Reporting for FACTS II

- Account Attributes for USSGL Budgetary Account Reporting
- Statement of Budgetary Resources - *Revised*
- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) - *Revised*

4. Effective Date

- Requirements related to Parts 1 and 3, for FY 2014 are effective immediately.
- Requirements related to Part 2 for FY 2015 are effective October 1, 2014.

5. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

U.S. Standard General Ledger Advisory Division
Governmentwide Accounting
Bureau of the Fiscal Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-7418

To reach the USSGL Advisory Division staff and/or agency USSGL Board representatives, visit the "Contacts" page on the USSGL website at <http://www.fms.treas.gov/ussgl/contacts.html>.

Date: October 3, 2014

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
I USSGL Chart of Accounts:						
I	None				COA	
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	B134	Updated Comment	Bulletin No. 2015-01	2014-12	TC	50
III	D306	Updated Comment	Bulletin No. 2015-01	2014-12	TC	50
III	A422	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A424	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A499	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A500	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
III	A518	Updated Comment	Bulletin No. 2015-01	2014-12	TC	51
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2015-01	2014-12	ADR	49
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2015-01	2014-12	ATT TBL	49
<u>USSGL</u>						
IV	438300	Revised Reduction Type Code attribute domain value from "ATB/OTR/SEQ" to "OTR/SEQ"	Bulletin No. 2015-01	2014-12	ATT TBL	9
V USSGL Crosswalks to Standard External Reports:						
SF 133: Report on Budget Execution and Budgetary Resources:						
<u>Column</u>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	SF 133	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	SF 133	9
V	1080	Deleted Reduction Type Code attribute domain value "ATB" from USSGL account 438300	Bulletin No. 2015-01	2014-12	SF 133	9
V	2501	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL account 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2502	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2503	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
V	2504	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2014-12	SF 133	9
	<u>Footnote</u>					
V	None					
V	USSGL Crosswalks to Standard External Reports:					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	9
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 417300, 438400, and 438700	Bulletin No. 2015-01	2014-12	P&F	9

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	9
V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2015-01	2014-12	P&F	9
V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2015-01	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EG/EP/ER" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Deleted row with GTAS Fund Type Code attribute domain value "EG" with USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Added USSGL accounts 415800, 438200, and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "N" for USSGL accounts 415800, 438400, and 439800	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised Reduction Type Code attribute domain values from "ATB/OTR" to "ATB/OTR/SEQ" with GTAS Fund Type Code attribute domain values "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2014-12	P&F	40
	Footnote					
V	None					
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						
V	Column 2	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL account 413900 and USSGL account 414900 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 2	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL account 413900 and USSGL account 414900 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 2	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414900	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 3	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413100, 413700, 415300, and USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 3	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413100, 413700, 415300, and USSGL account 414100 with attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 3	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414100	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 4: Appropriations to liquidate Contract and Borrowing Authority</i>						
V	Column 4	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413500, 413600, 415400, 415500, and USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 4	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413500, 413600, 415400, 415500, and USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 4	Revised Contract Authority attribute domain values from "N" to "D/I/M/N" for USSGL account 414500	Bulletin No. 2015-01	2014-12	2108	42
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413200, 413400, and 413500	Bulletin No. 2015-01	2014-12	2108	42
V	Column 5	Revised Borrowing Authority From the Treasury attribute domain values from "N" to "D/I/M/N" for USSGL accounts 438200, 438400, 439200, and 439300 with Authority Type Code attribute domain value "C"	Bulletin No. 2015-01	2014-12	2108	42
V	Column 5	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 413200, 413400, and 413500	Bulletin No. 2015-01	2014-12	2108	42
V	Column 5	Revised Borrowing Authority From the Public attribute domain values from "N" to "D/I/M/N" for USSGL accounts 438200, 438400, 439200, and 439300 with Authority Type Code attribute domain value "C"	Bulletin No. 2015-01	2014-12	2108	42
<i>Footnotes and Additional Information</i>						
None						
Balance Sheet:						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	None					
V	Statement of Net Cost:					
	<u>Line</u>					
	None					
	<u>Footnote</u>					
	None					
	Statement of Changes in Net Position:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2015-01	2014-12	SBR	46
	<u>Footnote</u>					
V	None					
	Statement of Custodial Activity:					
	<u>Line</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	Footnote					
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
	<u>None</u>					
VI	Footnote					
	<u>None</u>					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	<u>None</u>					
	Footnote					
VI	<u>None</u>					
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
	<u>None</u>					
	Footnote					
VI	<u>None</u>					
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
	23E	Added Pass Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "Blank". Added Fail Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "F,P and T"	Bulletin No. 2015-01	2014-12	VAL	13
	27E	Added Pass Exception to allow TAS' 012X4158 and 086X4587 to report Credit Cohort Year 2015 with Financing Account Code "D" or "G"	Bulletin No. 2015-01	2014-12	VAL	48

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	32E	Added Pass Exception to allow TAS 075075X0125009 with Is First Year "Y" and Year of Budget Authority Code "BAL"	Bulletin No. 2015-01	2014-12	VAL	48
	46	Added the following fund families to the Fed/Non-Fed Exception list: 057 3010, 057 3020, 057 3400, and 057 3600	Bulletin No. 2015-01	2014-12	VAL	52
	46E	Created Fail Exceptions to prevent the use of Fed/Non-Fed Indicator "E" on TAS' in fund families 057 3010, 057 3020, 057 3400, and 057 3600 that have Ending Period of Availability of Fiscal Years 2013, 2012, 2011, 2010, and 2009	Bulletin No. 2015-01	2014-12	VAL	52
	52E	Added Pass Exception for TAS 020X6511004 with Is First Year Indicator "Y" and Begin End Indicator "B"	Bulletin No. 2015-01	2014-12	VAL	53
VII	Edits					
	Edit Number					
	None					
BULLETIN 2015-01						
Part 2 Fiscal 2015						
I	USSGL Chart of Accounts:					
I	None				COA	
II	USSGL Accounts and Definitions:					
II	None				DEF	
III	USSGL Account Transactions:					
III	B134	Updated Comment	Bulletin No. 2015-01	2015-01	TC	50
III	D306	Updated Comment	Bulletin No. 2015-01	2015-01	TC	50
III	A422	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A424	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A499	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
III	A500	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
III	A518	Updated Comment	Bulletin No. 2015-01	2015-01	TC	51
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2015" to "1992-2016"	Bulletin No. 2015-01	2015-01	ADR	49
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
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<u>USSGL</u>						
IV	438300	Revised Reduction Type Code attribute domain value from "ATB/OTR/SEQ" to "OTR/SEQ"	Bulletin No. 2015-01	2015-01	ATT TBL	9
V USSGL Crosswalks to Standard External Reports:						
SF 133: Report on Budget Execution and Budgetary Resources:						
<u>Column</u>						
V	None					
<u>Line</u>						
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	SF 133	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	SF 133	9
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V	2501	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL account 465000	Bulletin No. 2015-01	2015-01	SF 133	9
V	2502	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9
V	2503	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	2504	Revised Prior Year Adjustment attribute domain value from "X" to "B/P/X" for USSGL accounts 462000 and 465000	Bulletin No. 2015-01	2015-01	SF 133	9
	<u>Footnote</u>					
V	None					
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and GTAS Fund Type Code attribute domain value "TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	9
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V	1801	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL account 428300	Bulletin No. 2015-01	2015-01	P&F	9
V	5090	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2015-01	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5090	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5091	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER" to "EG/EP/ER" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Deleted row with GTAS Fund Type Code attribute domain value "EG" with USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5092	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5092	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Added USSGL accounts 415800, 438200, and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5093	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5094	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 415800	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "N" for USSGL accounts 415800, 438400, and 439800	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Added USSGL accounts 438200 and 438300	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain value from "EG" to "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised Reduction Type Code attribute domain values from "ATB/OTR" to "ATB/OTR/SEQ" with GTAS Fund Type Code attribute domain values "EG/TR" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5095	Revised GTAS Fund Type Code attribute domain values from "EP/ER/TR" to "EP/ER" for USSGL account 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "K/N" to "X/K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 438200 and 438400	Bulletin No. 2015-01	2015-01	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Footnote</u>					
V	None					
	FMS 2108: Yearend Closing Statement:					
	Balance Sheet:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Net Cost:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Changes in Net Position:					
	<u>Line</u>					
	<u>Footnote</u>					
	Statement of Budgetary Resources:					
	<u>Column</u>					
V	None					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Line</u>					
V	4178	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2015-01	SBR	46
V	N/A	Revised section headers	Bulletin No. 2015-01	2015-01	SBR	46
	<u>Footnote</u>					
V	None					
Statement of Custodial Activity:						
	<u>Footnote</u>					
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
	<u>Line</u>					
VI	<u>Footnote</u>					
Reclassified Statement of Net Cost:						
	<u>Line</u>					
	<u>Footnote</u>					
VI	None					
Reclassified Statement of Changes in Net Position						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Line</u>					
VI	None					
	<u>Footnote</u>					
VI	None					
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	Validation Number					
	23E	Added Pass Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "Blank". Added Fail Exceptions for USSGL 438400 with Authority Type Codes "C,D,P, and S" and Borrowing Source "F,P and T"	Bulletin No. 2015-01	2015-01	VAL	13
	27	Added Credit Cohort Year 2015 with Budgetary/Proprietary Indicator "B" and Financing Account Codes "D" and "G" as passing conditions.	Bulletin No. 2015-01	2015-01	VAL	48
	27E	Added Pass Exception to allow TAS' 012X4158 and 086X4587 to report Credit Cohort Year 2016 with Financing Account Code "D" or "G"	Bulletin No. 2015-01	2015-01	VAL	48
	46	Added the following fund families to the Fed/Non-Fed Exception list: 057 3010, 057 3020, 057 3400, and 057 3600	Bulletin No. 2015-01	2015-01	VAL	52
	46E	Created Fail Exceptions to prevent the use of Fed/Non-Fed Indicator "E" on TAS' in fund families 057 3010, 057 3020, 057 3400, and 057 3600 that have Ending Period of Availability of Fiscal Years 2013, 2012, 2011, 2010, and 2009	Bulletin No. 2015-01	2015-01	VAL	52
VII	Edits					
	Edit Number					
BULLETIN 2015-01						
Part 3 FACTS II for Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
FACTS II Attribute Definition Report:						
IV	None				ADR	
IV	<i>USSGL FACTS II Attribute Table:</i>					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	None				ATT TBL	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:						
	<u>Column</u>					
V	None					
	<u>Line</u>					
V	1000	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with Reduction Type Code attribute domain values "SEQ/XXX" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Authority Type Code attribute domain value "B" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1020	Added Financing Account Indicator attribute domain value "N" to USSGL account 4125	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1060	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Revised Authority Type Code attribute domain values from "B/P" to "P" with Reduction Type Code attribute domain values "SEQ/XXX" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1020	Added row with Authority Type Code attribute domain value "B" for USSGL account 4129	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1080	Added row with Reduction Type Code attribute domain value "ATB" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	1101	Added Reduction Type Code "XXX" to USSGL account 412900	Bulletin No. 2015-01	2014-12	P&F	9
V	1200	Added Reduction Type Code "XXX" to USSGL account 412900	Bulletin No. 2015-01	2014-12	P&F	9
V	1422	Added row with Fund Type Code attribute domain value "7" for USSGL account 4146	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	2413	Revised USSGL account from "445000" to "4450"	Bulletin No. 2015-01	2014-12	SF 133/P&F	9
V	5090	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5090	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5091	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5091	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Added Expiration Flag "N" to USSGL accounts 4158, 4382, 4383, 4384, and 4398	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5092	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5093	Added USSGL accounts 4158, 4382, and 4383	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5093	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5093	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5094	Deleted USSGL accounts 4158, 4384, and 4398	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Revised Prior Year Adjustment Code attribute domain values from "P/X" to "P" for USSGL account 4158	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Added USSGL accounts 4382 and 4383	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Revised Fund Type Code attribute domain value from "1" to "1/8" for USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5095	Deleted row with Fund Type Code attribute domain value "8" with USSGL account 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5098	Added Expiration Flag "N" to USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5100	Revised Prior Year Adjustment Code attribute domain value from "X" to "P/X" for USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
V	5100	Deleted row with Prior Year Adjustment Code attribute domain value of "P" for USSGL accounts 4382 and 4384	Bulletin No. 2015-01	2014-12	SF 133/P&F	40
	<u>Footnote</u>					
V	None					
FMS 2108: Yearend Closing Statement:						
<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II Reporting</i>						
<i>Definite Borrowing Authority for Fiscal 2014 Reporting</i>						
Column 3: Increases and Rescissions						
<i>Indefinite Borrowing Authority for Fiscal 2014 Reporting</i>						
Column 5: Adjustments						
Column 6: Balance						
<i>Definite Contract Authority for Fiscal 2014 Reporting</i>						
Column 4: Appropriations to Liquidate						
<i>Indefinite Contract Authority for Fiscal 2014 Reporting</i>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	Column 4: Appropriations to Liquidate					
	Column 5: Write-offs, Restorations, or Adjustments					
	Column 6: Balance					
<i>All Treasury Appropriations Fund Symbols for Fiscal 2014 Reporting</i>						
	Column 11: Unobligated Balance					
	Footnote					
Statement of Budgetary Resources:						
	Column					
V	None					
	Line					
V	4178	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4180	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	4190	Revised line description	Bulletin No. 2015-01	2014-12	SBR	46
V	N/A	Revised section headers	Bulletin No. 2015-01	2014-12	SBR	46
	Footnote					
V	None					
BULLETIN 2014-07						
Part 1 Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
III	<i>USSGL Account Transactions:</i>					
III	F336	Added USSGL accounts 540500 and 540600	Bulletin No. 2014-07	2014-11	TC	9
IV	<i>USSGL Account Attributes:</i>					
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	None				ADR	
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	320100	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2014-12	ATT TBL	32
IV	320600	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2014-12	ATT TBL	32
IV	412500	Added Credit Cohort Year attribute	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	417000	Added Credit Cohort Year attribute; Revised Financing Account Code attribute domain value from "N" to "G/N"	Bulletin No. 2014-07	2014-11	ATT TBL	44
IV	419000	Added Credit Cohort Year attribute; Revised Financing Account Code attribute domain value from "N" to "G/N"	Bulletin No. 2014-07	2014-11	ATT TBL	44
IV	438400	Added Borrowing Source Code attribute	Bulletin No. 2014-07	2014-11	ATT TBL	13
IV	438400	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB/OTR/SEQ/XXX"	Bulletin No. 2014-07	2014-11	ATT TBL	47
IV	572000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	578000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	673000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2014-11	ATT TBL	9
IV	690000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	ATT TBL	32
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
SF 133: Report on Budget Execution and Budgetary Resources:						
	<u>Column</u>					
V	None				SF-133	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Line</u>					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1010	Added a row with Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2014-07	2014-11	SF 133	44
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SF 133	45
V	1060	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1080	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1099	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1136	Deleted	Bulletin No. 2014-07	2014-11	SF 133	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	43
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SF 133	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	SF 133	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	SF 133	13
V	1440	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2014-11	SF 133	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SF 133	45
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1810	Added a row with Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2014-07	2014-11	SF 133	44
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1900	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	2190	Added line	Bulletin No. 2014-07	2014-11	SF 133	40

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	2500	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	SF 133	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	SF 133	40
	<u>Footnote</u>					
V	None				SF-133	
V	Schedule P: Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1010	Added a row with Financing Account Code attribute domain value "G" for USSGL account 419000	Bulletin No. 2014-07	2014-11	P&F	44
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	P&F	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	P&F	45
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1136	Deleted	Bulletin No. 2014-07	2014-11	P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	47
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	P&F	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2014-11	P&F	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2014-11	P&F	45
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1810	Added a row with Financing Account Code attribute domain value "G" for USSGL account 417000	Bulletin No. 2014-07	2014-11	P&F	44
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1951	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2014-11	P&F	40
V	5090	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2014-11	P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 415800 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2014-11	P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	P&F	40
V	5095	Added calculation line reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5098	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5098	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2014-11	P&F	40
V	5099	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5101	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	40
V	5102	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2014-11	P&F	13
V	5102	Added calculation line reference	Bulletin No. 2014-07	2014-11	P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2014-11	P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2014-11	P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2014-11	P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2014-11	P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	P&F	40
	<u>Footnote</u>					
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M" to USSGL account 413900.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 2	Added Contract Authority attribute domain value "N" to USSGL account 414900.	Bulletin No. 2014-07	2014-11	2108	42
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	Column 3	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL accounts 414100 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Contract Authority attribute domain value "N" for USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Contract Authority attribute domain values "D/I/M" for USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 3	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2014-11	2108	13
V	Column 3	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2014-11	2108	13
<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2014-11	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 4	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Contract Authority attribute domain value "N" for USSGL account 414500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added Contract Authority attribute domain values "D/I/M" for USSGL account 413500, 413600, 415400 and 415500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 4	Added a new line for USSGL account 413600 with a Begin/End attribute domain value "E" and a Prior Year Adjustment attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	26
V	Column 4	Revised Prior Year Adjustment attribute domain value from "P/X" to "X" to existing USSGL account 413600 with a Begin/End attribute domain value "E"	Bulletin No. 2014-07	2015-01	2108	26
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 414000, 414300 and 414400.	Bulletin No. 2014-07	2014-11	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "B".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "I/M" to USSGL accounts 413200 and 413300.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 413400 and 413500	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2014-11	2108	42
V	Column 5	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2014-11	2108	13
V	Column 5	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2014-11	2108	13
<i>Column 7: Reimbursements Earned and Refunds</i>						
V	Column 7	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 7	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 7	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2014-11	2108	42
<i>Column 8: Unfilled Customers Orders</i>						
V	Column 8	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 8	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 8	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2014-11	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
<i>Column 9: Undelivered Orders and Contracts</i>						
V	Column 9	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 9	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 9	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2014-11	2108	42
<i>Column 10: Accounts Payable and Other Liabilities</i>						
V	Column 10	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 10	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 10	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2014-11	2108	42
<i>Column 11: Unobligated Balance</i>						
V	Column 11	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 11	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2014-11	2108	42
<i>Footnotes and Additional Information</i>						
V	Additional Information Section	Added definition for domain values "D/I/M/N" to be used for "Borrowing Authority From the Treasury", "Borrowing Authority From the Public" and "Contract Authority" attributes.	Bulletin No. 2014-07	2014-11	2108	42
Balance Sheet:						
<u>Line</u>						
V	32	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	BS	32
V	33	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	BS	32
<u>Footnote</u>						
V	None				BS	
Statement of Net Cost:						
<u>Line</u>						
V	1	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	SNC	32
V	2	Revised Federal Nonfederal attribute domain values from "F/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2014-11	SNC	9
V	6	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2014-12	SNC	32
V	7	Revised Federal Nonfederal attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2014-11	SNC	9
<u>Footnote</u>						
V	None				SNC	
Statement of Changes in Net Position:						
<u>Line</u>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and GTAS Fund Type Code attribute domain value "ES" for USSGL account 439200	Bulletin No. 2014-07	2014-11	SBR	45
V	1290	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2014-11	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2014-11	SBR	43
V	1690	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL accounts 413100 and 439200	Bulletin No. 2014-07	2014-11	SBR	45
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
	<u>Line</u>					
V	None				SCA	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Footnote</u>					
V	None				SCA	
VI	<i>USSGL Crosswalks to Reclassified Statements:</i>					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2014-12	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2014-12	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2014-12	RBS	32
VI	<u>Footnote</u>					
	None					
	Reclassified Statement of Net Cost:					
	<u>Line</u>					
VI	7.7	Added USSGL account 690000	Bulletin No. 2014-07	2014-12	RSNC	32
VI	12.6	Revised Federal Non-Federal Code attribute domain values for USSGL account 590000 from "Z" to "G/Z"	Bulletin No. 2014-07	2014-11	RSNC	9
	<u>Footnote</u>					
VI	None				RSNC	
	Reclassified Statement of Changes in Net Position					
	<u>Line</u>					
VI	7.13	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2014-12	RSCNP	32
VI	10	Revised line calculation to replace "7.13" with "7.15."	Bulletin No. 2014-07	2014-11	RSCNP	32
	<u>Footnote</u>					
VI	None				RSCNP	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
VII	17E	Revised Validation to remove the fail exception for USSGL 411900 with Prior Year Adjustment Code "X" and TAS Status "E". Validation 65 reinstates this fail exception.	Bulletin No. 2014-07	2014-11	VAL	48
VII	27E	Revised Validation to add exceptions for TAS' 091X4251, 091X4252, 091X4253, 091X4255, 091X4290, 091X4449, 091X4453, 091X4459, and 091X4300.	Bulletin No. 2014-07	2014-11	VAL	48
VII	47	Revised Validation to remove fail condition for Borrowing Source "T" in conjunction with Borrowing Authority From Treasury "N". Validation 66 reinstates this fail condition.	Bulletin No. 2014-07	2014-11	VAL	48
VII	63	Added Validation to restrict use of USSGL's 417000 and 419000 in conjunction with Financing Account Indicator "G" to TAS' 012X4216 and 075X4304.	Bulletin No. 2014-07	2014-11	VAL	44
VII	64	Added Validation to restrict use of USSGL 438400 in conjunction with Reduction Type "SEQ", Fund Type "EG" and Authority Type "P" to TAS' 01220132013 1143 and 01220142014 1143.	Bulletin No. 2014-07	2014-11	VAL	43
VII	65	Added Validation to limit the use of USSGL 411900 in conjunction with Prior Year Adjustment Code "X" and TAS Status "E".	Bulletin No. 2014-07	2014-11	VAL	48
VII	65E	Added Validation pass exception for fund family 016 0327.	Bulletin No. 2014-07	2014-11	VAL	48
VII	66	Added Validation to limit the use of Borrowing Source "T" in conjunction with Borrowing Authority from Treasury Indicator "N".	Bulletin No. 2014-07	2014-11	VAL	48
VII	66E	Added Validation pass exception for TAS 012X5531.	Bulletin No. 2014-07	2014-11	VAL	48
VII	Edits					
	<u>Edit Number</u>					
VII	2	Deleted lines 1136 and 1237	Bulletin No. 2014-07	2014-11	EDIT	40
BULLETIN 2014-07						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
II USSGL Accounts and Definitions:						
II	None				DEF	
III USSGL Account Transactions:						
III	F336	Added USSGL accounts 540500 and 540600	Bulletin No. 2014-07	2015-01	TC	9
IV USSGL Account Attributes:						
USSGL Proprietary and Budgetary Account Attribute Definition Report:						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2014-07	2015-01	ADR	9
IV USSGL Proprietary and Budgetary Account Attribute Table:						
<u>Attribute</u>						
IV	Credit Cohort Year	Revised domain values from "1992-2014" to "1992-2015"	Bulletin No. 2014-07	2015-01	ATT TBL	9
<u>USSGL</u>						
IV	320100	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2015-01	ATT TBL	32
IV	320600	Added Federal Nonfederal Code attribute; Added Trading Partner Agency Identifier attribute; Added Trading Partner Agency Main Account Code attribute	Bulletin No. 2014-07	2015-01	ATT TBL	32
IV	438400	Added Borrowing Source Code	Bulletin No. 2014-07	2015-01	ATT TBL	13
IV	438400	Revised Reduction Type Code attribute domain values from "ATB/OTR/SEQ" to "ATB/OTR/SEQ/XXX"	Bulletin No. 2014-07	2015-01	ATT TBL	47
IV	572000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	578000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	673000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2014-07	2015-01	ATT TBL	9
IV	690000	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	ATT TBL	32
V USSGL Crosswalks to Standard External Reports:						
SF 133: Report on Budget Execution and Budgetary Resources:						
<u>Column</u>						
V	None				SF-133	
<u>Line</u>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1020	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SF 133	45
V	1060	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1080	Revised GTAS Fund Type Code attribute domain value from "EP" to "EG/EP" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1099	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1136	Deleted	Bulletin No. 2014-07	2015-01	SF 133	40
V	1160	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1180	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	43
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SF 133	46
V	1237	Deleted	Bulletin No. 2014-07	2015-01	SF 133	40
V	1260	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1280	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1340	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	SF 133	13
V	1440	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1540	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2015-01	SF 133	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SF 133	45
V	1640	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1750	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1850	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1900	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	2190	Added line	Bulletin No. 2014-07	2015-01	SF 133	40
V	2500	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	3001	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	3061	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2015-01	SF 133	40
V	4180	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	4190	Revised line description	Bulletin No. 2014-07	2015-01	SF 133	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2015-01	SF 133	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	Footnote					
V	None				SF-133	
V	USSGL Crosswalks to Standard External Reports:					
	Schedule P: Program and Financing (P&F):					
	Column					
V	None				P&F	
	Line					
V	1000	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1020	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	P&F	46
V	1020	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and GTAS Fund Type Code "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	P&F	45
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1136	Deleted	Bulletin No. 2014-07	2015-01	P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	47
V	1236	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2015-01	P&F	40

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BULLETIN 2015-01						
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V	1260	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1400	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1600	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 413100	Bulletin No. 2014-07	2015-01	P&F	45
V	1620	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL account 439200	Bulletin No. 2014-07	2015-01	P&F	45
V	1640	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1850	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1951	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	3001	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2015-01	P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5090	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2015-01	P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 415800 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 415800, 438200, 438300, 438400, and 439800	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Deleted USSGL account 439800 with TAS Status Indicator attribute domain value of "E"	Bulletin No. 2014-07	2015-01	P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5098	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2015-01	P&F	40
V	5099	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2015-01	P&F	40
V	5100	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2015-01	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5101	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5101	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Revised TAS Status Transitioning Code attribute domain values from "X/K/N" to "K/N" for USSGL accounts 438200 and 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	40
V	5102	Added Borrowing Source Code attribute domain values "F/P/T" with Authority Type Code attribute domain value "B" to USSGL account 438400	Bulletin No. 2014-07	2015-01	P&F	13
V	5102	Added calculation line reference	Bulletin No. 2014-07	2015-01	P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2015-01	P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2015-01	P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2015-01	P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2015-01	P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2015-01	P&F	40
	<u>Footnote</u>					
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414900 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414900 with Borrowing Source attribute domain values "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200 and 167900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Contract Authority attribute domain values "D/I/M" to USSGL account 413900.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 2	Added Contract Authority attribute domain value "N" to USSGL account 414900.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Authority From the Treasury attribute domain values "D/I/M" to USSGL accounts 414100 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/M" to USSGL accounts 414000, 438200, 438400, 439200, 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414100 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 3	Added Contract Authority attribute domain value "N" for USSGL accounts 414000, 414100, 438200, 438400, 439200 and 439300.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Contract Authority attribute domain values "D/I/M" for USSGL accounts 413100, 413700 and 415300.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 3	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2015-01	2108	13
V	Column 3	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2015-01	2108	13
<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Treasury attribute domain value "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413500, 413600, 415400 and 415500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain value "N" to USSGL account 414500 with Borrowing Source attribute domain values "F/T"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Borrowing Authority From the Public attribute domain values "D/I/M" to USSGL account 414500 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Contract Authority attribute domain value "N" for USSGL account 414500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added Contract Authority attribute domain values "D/I/M" for USSGL account 413500, 413600, 415400 and 415500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 4	Added a new line for USSGL account 413600 with a Begin/End attribute domain value "E" and a Prior Year Adjustment attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	26
V	Column 4	Revised Prior Year Adjustment attribute domain value from "P/X" to "X" to existing USSGL account 413600 with a Begin/End attribute domain value "E"	Bulletin No. 2014-07	2015-01	2108	26
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2015-01	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P"	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Treasury attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 413200, 413300, 413400 and 413500.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain values "F/T".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Authority From the Public attribute domain values "I/M" to USSGL accounts 414000, 414300, 414400, 438200, 438400, 439200 and 439300 with Borrowing Source attribute domain value "P".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 414000, 414300 and 414400.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "B".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "I/M" to USSGL accounts 413200 and 413300.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 413400 and 413500	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Contract Authority attribute domain values "D/I/M" to USSGL accounts 438200, 438400, 439200 and 439300 with Authority Type Code "C".	Bulletin No. 2014-07	2015-01	2108	42
V	Column 5	Added Borrowing Source Code attribute domain values "F/T" for USSGL accounts 438400 with Business Line of "BAT"	Bulletin No. 2014-07	2015-01	2108	13
V	Column 5	Added Borrowing Source Code attribute domain value "P" for USSGL accounts 438400 with Business Line of "BAP"	Bulletin No. 2014-07	2015-01	2108	13
<i>Column 7: Reimbursements Earned and Refunds</i>						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 7	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 7	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 7	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 8: Unfilled Customers Orders</i>						
V	Column 8	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 8	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 8	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 422100 and 423000.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 9: Undelivered Orders and Contracts</i>						
V	Column 9	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 9	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 9	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 480100, 483100, 487100 and 488100.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 10: Accounts Payable and Other Liabilities</i>						
V	Column 10	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Column 10	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 10	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	Bulletin No. 2014-07	2015-01	2108	42
<i>Column 11: Unobligated Balance:</i>						
V	Column 11	Added Borrowing Authority From the Treasury attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Contract Authority attribute domain values "D/I/M/N" to USSGL accounts 415700, 415800, 435700, 439400, 439600, 439700, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Treasury attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Borrowing Authority From the Public attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
V	Column 11	Added Contract Authority attribute domain value "N" to USSGL accounts 438200, 438300, 438400 and 439800.	Bulletin No. 2014-07	2015-01	2108	42
<i>Footnotes and Additional Information</i>						
V	Additional Information Section	Added definition for domain values "D/I/M/N" to be used for "Borrowing Authority From the Treasury", "Borrowing Authority From the Public" and "Contract Authority" attributes.	Bulletin No. 2014-07	2015-01	2108	42
Balance Sheet:						
<u>Line</u>						
V	32	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	BS	32

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	33	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	BS	32
	<u>Footnote</u>					
V	None				BS	
Statement of Net Cost:						
	<u>Line</u>					
V	1	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	SNC	32
V	2	Revised Federal Nonfederal attribute domain values from "F/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2015-01	SNC	9
V	6	Revised Federal Non-Federal Code attribute domain values for USSGL account 690000 from "F/N" to "F/N/Z"	Bulletin No. 2014-07	2015-01	SNC	32
V	7	Revised Federal Nonfederal attribute domain value from "F/G/N" to "F/G/N/Z" for USSGL account 590000	Bulletin No. 2014-07	2015-01	SNC	9
	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position:						
	<u>Line</u>					
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1020	Revised GTAS Fund Type Code attribute domain values from "ER/ES/ET" to "ER/ET" with Authority Type Code attribute domain value "B" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and GTAS Fund Type Code attribute domain value "ES" for USSGL account 439200	Bulletin No. 2014-07	2015-01	SBR	45
V	1290	Deleted row with Authority Type Code attribute domain value "B" and GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 414600	Bulletin No. 2014-07	2015-01	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and GTAS Fund Type Code attribute domain value "EG" for USSGL account 438400	Bulletin No. 2014-07	2015-01	SBR	43
V	1690	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ET" to "EG/EP/ER/ES/ET" for USSGL accounts 413100 and 439200	Bulletin No. 2014-07	2015-01	SBR	45
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
V	None				SCA	
	<u>Footnote</u>					
V	None				SCA	
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
	<u>Line</u>					
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2015-01	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2015-01	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/N" to F/N/Z" for USSGL account 690000	Bulletin No. 2014-07	2015-01	RBS	32

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	Footnote					
VI	None				RBS	
Reclassified Statement of Net Cost:						
	<u>Line</u>					
VI	7.7	Added USSGL account 690000	Bulletin No. 2014-07	2015-01	RSNC	32
VI	12.6	Revised Federal Non-Federal Code attribute domain values for USSGL account 590000 from "Z" to "G/Z"	Bulletin No. 2014-07	2015-01	RSNC	9
	<u>Footnote</u>					
VI	None				RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	7.13	Revised Federal Non-Federal Code attribute domain value from "blank" to "F" for USSGL accounts 320100 and 320600	Bulletin No. 2014-07	2015-01	RSCNP	32
VI	10	Revised line calculation to replace "7.13" with "7.15."	Bulletin No. 2014-07	2015-01	RSCNP	32
	<u>Footnote</u>					
VI	None				RSCNP	
VII Validations and Edits for Fiscal 2015 Reporting						
VII Validations						
	<u>Validation Number</u>					
VII	17E	Revised Validation to remove the fail exception for USSGL 411900 with Prior Year Adjustment Code "X" and TAS Status "E". Validation 65 reinstates this fail exception.	Bulletin No. 2014-07	2015-01	VAL	48
VII	27E	Revised Validation to add exceptions for TAS' 091X4251, 091X4252, 091X4253, 091X4255, 091X4290, 091X4449, 091X4453, 091X4459, and 091X4300.	Bulletin No. 2014-07	2015-01	VAL	48
VII	47	Revised Validation to remove fail condition for Borrowing Source "T" in conjunction with Borrowing Authority From Treasury "N". Validation 66 reinstates this fail condition.	Bulletin No. 2014-07	2015-01	VAL	48

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VII	64	Added Validation to restrict use of USSGL 438400 in conjunction with Reduction Type "SEQ", Fund Type "EG" and Authority Type "P" to TAS' 01220132013 1143 and 01220142014 1143.	Bulletin No. 2014-07	2015-01	VAL	43
VII	65	Added Validation to limit the use of USSGL 411900 in conjunction with Prior Year Adjustment Code "X" and TAS Status "E".	Bulletin No. 2014-07	2015-01	VAL	48
VII	65E	Added Validation pass exception for fund family 016 0327.	Bulletin No. 2014-07	2015-01	VAL	48
VII	66	Added Validation to limit the use of Borrowing Source "T" in conjunction with Borrowing Authority from Treasury Indicator "N".	Bulletin No. 2014-07	2015-01	VAL	48
VII	66E	Added Validation pass exception for TAS 012X5531.	Bulletin No. 2014-07	2015-01	VAL	48
VII	Edits					
	<u>Edit Number</u>					
VII	2	Deleted lines 1136 and 1237	Bulletin No. 2014-07	2015-01	EDIT	40
BULLETIN 2014-07						
Part 3 FACTS II for Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	
III	<i>USSGL Account Transactions:</i>					
III	None				TC	
IV	<i>USSGL Account Attributes:</i>					
	FACTS II Attribute Definition Report:					
IV	None				ADR	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	USSGL FACTS II Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	4158	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4382	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4383	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4384	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
IV	4398	Added Expiration Flag attribute domain "Y"	Bulletin No. 2014-07	2014-11	ATT TBL	40
V	USSGL Crosswalks to Standard External Reports:					
	SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				SF-133/P&F	
	<u>Line</u>					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1000	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1020	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1020	Revised Fund Type Code attribute domain values from "2/7" to "7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1020	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1020	Added a row with Authority Type Code attribute domain value "C", Reduction Type Code attribute domain value "OTR" and Fund Type Code "2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SF 133/P&F	45
V	1060	Added row with Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1060	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1080	Revised Fund Type Code attribute domain values from "2/7" to "7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1080	Added row with Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1080	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1101	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1136	Deleted	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1160	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1201	Added Reduction Type Code attribute domain value "XXX" to USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	47
V	1203	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	43
V	1236	Deleted row with Authority Type Code attribute domain value "B" and Fund Type Code attribute domain values "2/7" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SF 133/P&F	46
V	1237	Deleted	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1260	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1280	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1340	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1440	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1540	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1600	Revised Fund Type Code attribute domain values from "1/7" to "1/2/7" for USSGL account 4131	Bulletin No. 2014-07	2014-11	SF 133/P&F	45
V	1620	Revised Fund Type Code attribute domain values from "1" to "1/2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SF 133/P&F	45

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1640	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1750	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1850	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1900	Revised line description and calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1910	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1930	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1941	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1950	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1951	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1952	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1953	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1954	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	1955	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	2190	Added line	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	2500	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3001	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3061	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	3200	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4090	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4180	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	4190	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5090	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5090	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 4384 and 4398	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5091	Added line for "Expiring unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised line description and renumbered from line 5091	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL accounts 4158, 4384 and 4398	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5092	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5093	Added line for "Expired unavailable balance, SOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5094	Added line for "Canceling unavailable balance: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5095	Added line for "Expired unavailable balance, EOY: Offsetting collections"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5096	Revised line description and renumbered from line 5092	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5096	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5097	Added line for "Expiring unavailable balance: Appropriations"	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised line description and renumbered from line 5093	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5098	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5099	Revised line description and renumbered from line 5094	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5100	Revised line description and renumbered from line 5095	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5100	Revised calculation reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5101	Revised line description and renumbered from line 5096	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5101	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Revised line description and renumbered from line 5097	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Revised TAS Status Indicator attribute domain values from "U/E" to "U" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5102	Added calculation line reference	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5200	Revised line description and renumbered from line 5100	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	5201	Revised line description and renumbered from line 5101	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	7011	Deleted line	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	7012	Revised line description	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
V	N/A	Revised section headers and sub-headers	Bulletin No. 2014-07	2014-11	SF 133/P&F	40
	<u>Footnote</u>					
V	5	Added footnote "USSGL account attribute not available at this time to flag cancelling TAS."	Bulletin No. 2014-07	2014-11	SF-133/P&F	40
FMS 2108: Yearend Closing Statement:						
<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II Reporting</i>						
<i>Definite Borrowing Authority for Fiscal 2014 Reporting</i>						
Column 3: Increases and Rescissions						
<i>Indefinite Borrowing Authority for Fiscal 2014 Reporting</i>						
Column 5: Adjustments						

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	Column 6: Balance					
<i>Definite Contract Authority for Fiscal 2014 Reporting</i>						
	Column 4: Appropriations to Liquidate					
<i>Indefinite Contract Authority for Fiscal 2014 Reporting</i>						
	Column 4: Appropriations to Liquidate					
	Column 5: Write-offs, Restorations, or Adjustments					
	Column 6: Balance					
<i>All Treasury Appropriations Fund Symbols for Fiscal 2014 Reporting</i>						
	Column 11: Unobligated Balance					
	Footnote					
Statement of Budgetary Resources:						
	Column					
	None				SBR	
	Line					
V	1000	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Revised Fund Type Code attribute domain values from "2/4/7" to "4/7" with Authority Type Code attribute domain value "B" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SBR	46
V	1020	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43
V	1020	Added row with Authority Type Code attribute domain value "C" and Fund Type Code attribute domain value "2" for USSGL account 4392	Bulletin No. 2014-07	2014-11	SBR	45
V	1290	Deleted row with Authority Type Code attribute domain value "B" and Fund Type Code attribute domain values "2/7" for USSGL account 4146	Bulletin No. 2014-07	2014-11	SBR	46
V	1290	Added a row with Authority Type Code attribute domain value "P", TAS Status Code attribute domain value "E" and Fund Type Code attribute domain value "1" for USSGL account 4384	Bulletin No. 2014-07	2014-11	SBR	43

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1690	Revised Fund Type Code attribute domain values from "1/3/4/7" to "1/2/3/4/7" for USSGL accounts 4131 and 4392	Bulletin No. 2014-07	2014-11	SBR	45
	<u>Footnote</u>					
V	None				SBR	
T/L S2 14-01						
Part 1 Fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	109000	Revised Definition	T/L S2 14-01	2014-09	DEF	25
II	299000	Revised Definition	T/L S2 14-01	2014-09	DEF	24
II	132100	Revised Definition	T/L S2 14-01	2014-09	DEF	5
II	320100	Corrected Spelling Error	T/L S2 14-01	2014-09	DEF	41
II	540500	Revised Definition	T/L S2 14-01	2014-09	DEF	6
II	592100	Corrected Spelling Error	T/L S2 14-01	2014-09	DEF	41
II	718100	Revised Definition	T/L S2 14-01	2014-09	DEF	23
III	<i>USSGL Account Transactions:</i>					
III	A108	Revised Comment	T/L S2 14-01	2014-09	CO	21
III	A522	Updated to include USSGL account 417200	T/L S2 14-01	2014-09	CO	35
III	A715	Correction	T/L S2 14-01	2014-09	CO	18
III	B160	Corrected Budgetary and Proprietary Accounts Presented	T/L S2 14-01	2014-09	CO	19
III	C421	Correction	T/L S2 14-01	2014-09	CO	18
III	F336	Updated to include USSGL account 591900	T/L S2 14-01	2014-09	CO	20
III	F360	Revised Comment	T/L S2 14-01	2014-09	CO	21

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	USSGL Account Attributes:					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	GTAS Fund Type Code	Revised GTAS Fund Type Code attribute domain values from "CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund Authority, TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)" to "CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EM - Management Fund (3960-3999), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund Authority, MR - Miscellaneous Unavailable Receipts (9500-9550), TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)"	T/L S2 14-01	2014-09	ADR	30
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	TAS Status Transitioning Code	Revised TAS Status Transitioning Code attribute domain value from "X/N" to "X/K/N" to USSGL accounts 111000, 119000, 120000, 131000, 131900, 132000, 132500, 132900, 133000, 133500, 134000, 134100, 134300, 134500, 134600, 134700, 134800, 135000, 135100, 135900, 136000, 136100, 136300, 136500, 136700, 136800, 137000, 137100, 137300, 137500, 137700, 137800, 138000, 138100, 138500, 138900, 139900, 141000, 151100, 151200, 151300, 151400, 151900, 152100, 152200, 152300, 152400, 152500, 152600, 152700, 152900, 153100, 153200, 154100, 154200, 154900, 155100, 155900, 156100, 156900, 157100, 157200, 159100, 159900, 162200, 162300, 164200, 164300, 164400, 164500, 164600, 164700, 165000, 165100, 165200, 165300, 169000, 192300, 192500, 199000, 199500, 251000, 259000, 310000, 310200, 310300, 310500, 310600, 310700, 310800, 310900, 340000, 341000, 342000, 483200, 510000, 510900, 520000, 520900, 531000, 531100, 531200, 531300, 531400, 531500, 531700, 531800, 531900, 532000, 532400, 532500, 532900, 540000, 540900, 550000, 550900, 560000, 560900, 561000, 561900, 564000, 564900, 565000, 565900, 570000	T/L S2 14-01	2014-10	ATT TBL	26
IV	TAS Status Transitioning Code	570500 570800, 570900, 572000, 573000, 5740000, 574500, 575000, 575500, 575600, 576000, 576500, 576600, 577500, 577600, 578000, 579000, 579100, 579200, 579500, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582300, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 590000, 590900, 592100, 592200, 592300, 599000, 599100, 599300, 599400, 599700, 599800, 610000, 619000, 619900, 631000, 632000, 633000, 634000, 640000, 650000, 660000, 661000, 672000, 673000, 679000, 685000, 690000, 711100, 711200, 717100, 717200, 718000, 719000, 721100, 721200, 727100, 727200, 728000, 729000, 730000, 740000, 740100, 740500, 750000, 760000, 880100, 880200, 880300, 880400	T/L S2 14-01	2014-10	ATT TBL	26
	<u>USSGL</u>					
IV	110100	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	110300	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	110900	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	111000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	114500	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	119000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	119500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	120000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	131000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	132100	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	135000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	135100	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	199900	Revised GTAS Fund Type Code attribute domain values from "GA" to "GA/MR"	T/L S2 14-01	2014-09	ATT TBL	30
IV	211000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	298000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	298500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	299000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	299000	Revised Federal Nonfederal Code attribute domain values from "F/N" to "F/G/N/Z"	T/L S2 14-01	2014-10	ATT TBL	32
IV	320600	Deleted Federal Nonfederal Code attribute; Deleted Trading Partner Agency Identifier; Deleted Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	412500	Revised Financing Account Code attribute domain value from "N" to "D/G/N"	T/L S2 14-01	2014-10	ATT TBL	9
IV	531000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	532000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "F/G/N"	T/L S2 14-01	2014-10	ATT TBL	32
IV	532400	Revised Federal Nonfederal Code attribute domain values from "G/N" to "F/G/N"	T/L S2 14-01	2014-10	ATT TBL	32
IV	540500	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	540600	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N"	T/L S2 14-01	2014-09	ATT TBL	7
IV	573000	Revised TAS status domain values from "U/E" to "U/E/C"	T/L S2 14-01	2014-09	ATT TBL	9
IV	577500	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	579000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	590000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	590000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/G/N/Z"	T/L S2 14-01	2014-10	ATT TBL	32
IV	599000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
IV	599000	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32
IV	599100	Added Federal Nonfederal attribute domain value "G"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2014-10	ATT TBL	32
IV	599300	Revised Budgetary Impact Indicator attribute domain value from "D/E" to "E"	T/L S2 14-01	2014-09	ATT TBL	4
IV	599400	Revised Budgetary Impact Indicator attribute domain value from "D/E" to "E"	T/L S2 14-01	2014-09	ATT TBL	4
IV	718000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	728000	Revised GTAS Fund Type Code attribute domain values from "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to "CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"	T/L S2 14-01	2014-09	ATT TBL	30
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF-133	
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1013	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1020	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1020	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1041	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1060	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1060	Deleted duplicate row with Authority Type Code attribute domain value "S" and GTAS Fund Type Code "EP/ER/ET/TR" for USSGL account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1080	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1086	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1089	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1099	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1103	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1104	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1136	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1152	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1170	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1200	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1237	Revised Title	T/L S2 14-01	2014-10	SF-133	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1252	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1260	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1270	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	SF-133	9
V	1530	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1701	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1702	Revised GTAS Fund Type Code from "EG" to "EG/EP/ER" for USSGL account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1702	Deleted row with TAS Status "U/E" and GTAS Fund Type Code "EP/ER" for USSGL Account 438400	T/L S2 14-01	2014-09	SF-133	9
V	1723	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1801	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1823	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	1901	Deleted	T/L S2 14-01	2014-10	SF-133	9
V	2203	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	2303	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3000	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3001	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3040	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3050	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3061	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3070	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3070	Revised GTAS Fund Type Code from "EC/EG/EM/EP/ER/ES/ET" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 422100	T/L S2 14-01	2014-09	SF-133	9
V	3071	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3080	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3081	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3090	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3100	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	3200	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4034	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4050	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4051	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4053	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4124	Revised Title	T/L S2 14-01	2014-10	SF-133	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	4140	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4141	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	4143	Revised Title	T/L S2 14-01	2014-10	SF-133	40
V	7000	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7010	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7011	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7012	Deleted	T/L S2 14-01	2014-10	SF-133	39
V	7020	Deleted	T/L S2 14-01	2014-10	SF-133	39
	<u>Footnote</u>					
V	None				SF-133	
V	Schedule P: Program and Financing (P&F) Schedule:					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1020	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1020	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1103	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1104	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1136	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1170	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1170	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1200	Revised Financing Account Code attribute domain value from "N" to "D/G/N" for USSGL account 412500	T/L S2 14-01	2014-10	SF-133	9
V	1237	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1260	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1270	Revised Title	T/L S2 14-01	2014-10	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1270	Deleted GTAS Fund Type Code attribute domain values "ES/ET" for USSGL account 411900	T/L S2 14-01	2014-10	P&F	9
V	1701	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1702	Deleted row with TAS Status "U/E" and GTAS Fund Type Code "EG" for USSGL Account 438400	T/L S2 14-01	2014-09	P&F	9
V	1702	Revised GTAS Fund Type Code from "EP/ER" to "EG/EP/ER" for USSGL account 438400	T/L S2 14-01	2014-09	P&F	9
V	1723	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1801	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1823	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1901	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	1940	Revised Transitioning Code attribute domain values from "X/K/N" to "X" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 14-01	2014-09	P&F	9
V	3000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3001	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3040	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3041	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3061	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3100	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	3200	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4034	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4050	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4124	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	4140	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5000	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5001	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5010	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5010	Revised Federal/Non-Federal Indicator attribute domain values from "E/N" to "N" for USSGL accounts 162100 and 162200	T/L S2 14-01	2014-09	P&F	9
V	5011	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5011	Revised Federal/Non-Federal Indicator attribute domain values from "E/N" to "N" for USSGL accounts 162100 and 162200	T/L S2 14-01	2014-09	P&F	9
V	5050	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5051	Revised Title	T/L S2 14-01	2014-10	P&F	40

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	5052	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5053	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5054	Revised Title	T/L S2 14-01	2014-10	P&F	40
V	5055	Revised Title	T/L S2 14-01	2014-10	P&F	40
	Footnote					
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Column 2: Preclosing Unexpended Balance</i>						
V	Additional Information Column	Added Footnotes No. 3 and 4 to USSGL accounts 101000, 112000, 112500, 113000, 119300, 119400, 120500, 120900, 161000, 161100, 161800, 162000, 162100, 163000, 163100, 163300, 167000, 167100, 167200, 167900, 413900 and 414900	T/L S2 14-01	2014-10	2108	38
<i>Column 3: Borrowing and Contract Authority: New Authority and Rescissions</i>						
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to Column 3. (Note: Borrowing Source attribute domain values "F/T" were removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to Column 3. (Note: Borrowing Source attribute domain value "P" was removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-09	2108	13
V	438400	Added USSGL account 438400 with Authority Type Code attribute domain value "C" to column 3. (Note: This change was added in GTAS for Period 9, but then removed in Period 10)	T/L S2 14-01	2014-09	2108	13
V	438200	Deleted USSGL account 438200 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	438400	Deleted USSGL account 438400 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	439200	Deleted USSGL account 439200 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38
V	439300	Deleted USSGL account 439300 with Authority Type Code attribute domain value "C" from column 3.	T/L S2 14-01	2014-10	2108	38

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413100, 413700, 414100 and 415300	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 1 and 4 to USSGL accounts 414000, 438200, 438400, 439200, 439300	T/L S2 14-01	2014-10	2108	38
<i>Column 4: Appropriations to Liquidate Contract and Borrowing Authority</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413500, 413600, 414500, 415400, 415400, 415500	T/L S2 14-01	2014-10	2108	38
<i>Column 5: Borrowing and Contract Authority Adjustments</i>						
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	438200	Added USSGL 438200 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5. (Note: Borrowing Source attribute domain values "F/T" were removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-10	2108	38
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5. (Note: Borrowing Source attribute domain value "P" was removed from USSGL account 438400 in GTAS for Period 10, but will be added back in Period 11)	T/L S2 14-01	2014-10	2108	38
V	438400	Added USSGL 438400 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	439200	Added USSGL 439200 with Authority Type Code attribute domain value "C" to column 5	T/L S2 14-01	2014-10	2108	38
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain values "F/T" to column 5	T/L S2 14-01	2014-10	2108	38

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "B" and Borrowing Source attribute domain value "P" to column 5	T/L S2 14-01	2014-10	2108	38
V	439300	Added USSGL 439300 with Authority Type Code attribute domain value "C" to Column 5	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 2 and 4 to USSGL accounts 413200, 413300, 414000, 414300, 414400; and to USSGL accounts 438200, 438400, 439200, 439300 with Authority Type Code attribute domain value "B."	T/L S2 14-01	2014-10	2108	38
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 413400, 413500; and to USSGL accounts 438200, 438400, 439200, 439300 with Authority Type Code attribute domain value "C."	T/L S2 14-01	2014-10	2108	38
<i>Column 7: Reimbursements Earned and Refunds</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 408100, 408200, 408300, 412100, 412300, 412600, 416600, 416800, 417100, 419900, 422500, 423200, 423300, 423400, 425100, 428300, 428500, 428600 and 428700.	T/L S2 14-01	2014-10	2108	38
<i>Column 8: Unfilled Customers Orders</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 422100 and 423000.	T/L S2 14-01	2014-10	2108	38
<i>Column 9: Undelivered Orders and Contracts</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 480100, 483100, 487100 and 488100.	T/L S2 14-01	2014-10	2108	38
<i>Column 10: Accounts Payable and Other Liabilities</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 412400, 412700, 417200, 432000, 490100, 493100, 497100 and 498100.	T/L S2 14-01	2014-10	2108	38
<i>Column 11: Unobligated Balance</i>						
V	Additional Information Column	Added Footnotes 3 and 4 to USSGL accounts 415700, 415800, 435700, 438200, 438300, 438400, 439400, 439600, 439700, 439800, 439900, 442000, 443000, 445000, 451000, 461000, 462000, 463000, 465000, 470000 and 472000	T/L S2 14-01	2014-10	2108	38
<i>Footnotes and Additional Information</i>						
V	1	Added Footnote No. 1	T/L S2 14-01	2014-10	2108	38

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	2	Added Footnote No. 2	T/L S2 14-01	2014-10	2108	38
V	3	Added Footnote No. 3	T/L S2 14-01	2014-10	2108	38
V	4	Added Footnote No. 4	T/L S2 14-01	2014-10	2108	38
Balance Sheet:						
<u>Line</u>						
V	2	Revised Federal Non-Federal Code attribute domain value from "F/Z" to "F" for USSGL account 134200	T/L S2 14-01	2014-09	BS	9
V	7	Added USSGL accounts 110100, 110300, 110900 and 114500	T/L S2 14-01	2014-09	BS	33
V	8	Revised Federal Non-Federal Code attribute domain value from "N" to "N/Z" for USSGL account 134200 and added footnote 2	T/L S2 14-01	2014-09	BS	9
V	9	Added USSGL account 132100	T/L S2 14-01	2014-09	BS	7
V	19	Revised Federal Non-Federal Code attribute domain value from "F" to "F/G/Z" for USSGL account 299000	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	BS	32
V	32	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain value from "F" to "F/N" for USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	BS	7
V	33	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	BS	32
V	33	Revised Federal Non-Federal Code attribute domain value from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	BS	32
V						
V						
V						
<u>Footnote</u>						
V	None					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Statement of Net Cost:					
	<u>Line</u>					
	2	Revised Federal/Non-Federal Code attribute domain value from "F" to "F/N" for USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	SNC	7
	<u>Footnote</u>					
V	None				SNC	
Statement of Changes in Net Position:						
	<u>Line</u>					
V	None					
	<u>Footnote</u>					
V	6	Delete footnote referencing "Old" SBR lines, no longer valid.	T/L S2 14-01	2014-09	SCNP	12
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1020	Revised GTAS Fund Type Code attribute domain value from "ER" to "ER/ES/ET" for USSGL account 414600	T/L S2 14-01	2014-09	SBR	9
V	1020	Revised GTAS Fund Type Code attribute domain values from "EG/EP/ER/ER/TR" to "EG/EP/ER/ET/TR" for USSGL account 438400	T/L S2 14-01	2014-09	SBR	9
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
	<u>Line</u>					
V	None				SCA	
	<u>Footnote</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	6	Revised from "If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990" to "If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000"	T/L S2 14-01	2014-10	SCA	9
V	7	Revise from "7. Cash collections only - from debits to 2980" to "7. Cash collections only - from debits to 298000"	T/L S2 14-01	2014-10	SCA	9
VI	USSGL Crosswalks to Reclassified Statements:					
	Reclassified Balance Sheet:					
	<u>Line</u>					
VI	2.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.1	Added USSGL accounts 110100, 110300, 110900 and 114500	T/L S2 14-01	2014-09	RBS	33
VI	2.2	Added USSGL 132100	T/L S2 14-01	2014-09	RBS	7
VI	2.2	Revised Line Title from "Accounts and Taxes Receivable" to "Accounts and Taxes Receivable, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.3	Revised Line Title from "Loans Receivable and Mortgage Back Securities" to "Loans Receivable, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.4	Revised Line Title from "TARP Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments, Net (for use by Treasury only)"	T/L S2 14-01	2014-10	RBS	31
VI	2.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.5	Revised Line Title from "Inventory and Related Property" to "Inventories and Related Property, Net"	T/L S2 14-01	2014-10	RBS	31
VI	2.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.6	Revised Line Title from "Property, Plant, and Equipment" to "Property, Plant, and Equipment, Net"	T/L S2 14-01	2014-10	RBS	31

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	2.7	Revised USSGL accounts 161000, 161100, 161200 and 161300 to remove Footnote 2	T/L S2 14-01	2014-09	RBS	9
VI	2.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.8	Revised Line Title from "Investments in Government Sponsored Enterprises" to "Investments in GSEs"	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Added line	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	2.9	Added USSGL accounts 141000, 199000 and 199500	T/L S2 14-01	2014-10	RBS	31
VI	2.9	Deleted USSGL accounts 162000, 162100, 162200, 162300 and 169000	T/L S2 14-01	2014-09	RBS	10
VI	2.9	Added Footnote 5 to USSGL account 199000	T/L S2 14-01	2014-09	RBS	10
VI	2.10	Revised Line Title from "Other Assets" to "Total Non-Federal Assets"	T/L S2 14-01	2014-10	RBS	31
VI	2.10	Revised line calculation from "This line is calculated. Equals sum of line 2.1 through 2.10" to "This line is calculated. Equals sum of lines 2.1 through 2.9"	T/L S2 14-01	2014-10	RBS	31
VI	2.11	Deleted line	T/L S2 14-01	2014-10	RBS	31
VI	3.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.1	Revised Line Title from "Fund Balance With Treasury (RC 29)/1" to "Fund Balance With Treasury (RC 40)/1"	T/L S2 14-01	2014-10	RBS	31
VI	3.1	Added USSGL 109000	T/L S2 14-01	2014-10	RBS	32
VI	3.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.4	Revised Line Title from "Accounts Receivable - Capital Transfers (RC 12)/1" to "Accounts Receivable, Capital Transfers (RC 12)/1"	T/L S2 14-01	2014-10	RBS	31
VI	3.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.10	Revised USSGL accounts 161000, 161100, 161200 and 161300 to add Footnote 2	T/L S2 14-01	2014-09	RBS	9
VI	3.10	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.10	Deleted USSGL accounts 192100 and 199000	T/L S2 14-01	2014-10	RBS	31/32
VI	3.11	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.11	Revised Line Title from "Total Federal Assets" to "Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1"	T/L S2 14-01	2014-10	RBS	31

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BULLETIN 2015-01						
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VI	3.11	Added USSGL account 198000	T/L S2 14-01	2014-10	RBS	31/32
VI	3.12	Added line	T/L S2 14-01	2014-10	RBS	31
VI	3.12	Added USSGL accounts 192100 and 199000	T/L S2 14-01	2014-10	RBS	31
VI	3.12	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	3.13	Added Line	T/L S2 14-01	2014-10	RBS	31
	3.13	Added line calculation	T/L S2 14-01	2014-10	RBS	31
VI	4	Revised line calculation from "This line is calculated. Equals sum of lines 2.11 and 3.11" to "This line is calculated. Equals sum of lines 2.10 and 3.13"	T/L S2 14-01	2014-10	RBS	31
VI	6.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.2	Revised Line Title from "Federal Debt Securities Held by the Public" to "Federal Debt Securities Held by the Public and Accrued Interest"	T/L S2 14-01	2014-10	RBS	31
VI	6.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.3	Revised Line Title from "Federal Employee and Veteran Benefits Payable" to "Federal Employee and Veterans Benefits Payable"	T/L S2 14-01	2014-10	RBS	31
VI	6.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.7	Revised Line Title from "Liabilities to Government Sponsored Enterprise (for use by Treasury only)" to "Liabilities to GSEs (for use by Treasury only)"	T/L S2 14-01	2014-10	RBS	31
VI	6.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.9	Added line	T/L S2 14-01	2014-10	RBS	31
VI	6.9	Added USSGL accounts 213000, 219000, 219200, 219300, 221000, 221100, 222000, 231000, 232000, 240000, 241000, 259000, 267000, 291000, 292000, 294000, 298000 and 299000	T/L S2 14-01	2014-10	RBS	31
VI	6.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	6.10	Revised Line Title from "Other Liabilities" to "Total Non-Federal Liabilities"	T/L S2 14-01	2014-10	RBS	31
VI	6.10	Revised line calculation from "This line is calculated. Equals sum of lines 6.1 through 6.10" to "This line is calculated. Equals sum of lines 6.1 through 6.9"	T/L S2 14-01	2014-10	RBS	31
VI	6.11	Deleted line	T/L S2 14-01	2014-10	RBS	31
VI	7.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	7.2	Revised Line Title from "Accounts Payable - Capital Transfers (RC 12)/1" to "Accounts Payable, Capital Transfers (RC 12)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.3	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.4	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.5	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.6	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.7	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.8	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.9	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.9	Revised Line Title from "Liability to the General Fund for Custodial and Other Non-Entity Assets (RC29)/1" to "Liability to the General Fund for Custodial and Other Non-Entity Assets (RC46)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.9	Added USSGL accounts 298000 and 298500	T/L S2 14-01	2014-10	RBS	31/32
VI	7.10	Revised Line Title from "Other Liabilities (Without Reciprocals) (RC 29)/1,10" to "Other Liabilities (Without Reciprocals) (RC 29)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.10	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.10	Added USSGL account 299000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.10	Revised Federal Non Federal attribute domain values from G/Z to Z for USSGL accounts 298000	T/L S2 14-01	2014-10	RBS	32
VI	7.10	Deleted USSGL accounts 259000 and 298500	T/L S2 14-01	2014-10	RBS	31/32
VI	7.11	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	7.11	Revised Line Title from "Total Federal Liabilities" to "Liability for Fund Balance with Treasury (RC 40)/1"	T/L S2 14-01	2014-10	RBS	31
VI	7.11	Added USSGL account 201000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.12	Added line	T/L S2 14-01	2014-10	RBS	31
	7.12	Added line calculation	T/L S2 14-01	2014-10	RBS	31
VI	7.12	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
	7.12	Added USSGL accounts 259000 and 299000	T/L S2 14-01	2014-10	RBS	31/32
VI	7.13	Added line	T/L S2 14-01	2014-10	RBS	31
VI	8	Revised line calculation from "This line is calculated. Equals sum of lines 6.11 and 7.11." to "This line is calculated. Equals sum of lines 6.10 and 7.13"	T/L S2 14-01	2014-10	RBS	31
VI	9.1	Moved "Net Position - Funds From Dedicated Collections" from 9.2 to 9.1	T/L S2 14-01	2014-10	RBS	31
VI	9.1	Revised Line Title from "Net Position - All Other Funds" to "Net Position - Funds From Dedicated Collections"	T/L S2 14-01	2014-10	RBS	31

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	9.1	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Deleted USSGL accounts 540500, 540600 and 579500	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	RBS	32
VI	9.1	Added USSGL accounts 633800, 718100, 719100, 728100 and 729100				
VI	9.2	Moved "Net Position - Funds Other Than Those From Dedicated Collections" from 9.1 to 9.2	T/L S2 14-01	2014-10	RBS	31
VI	9.2	Revised Line Title from "Net Position - Funds From Dedicated Collections" to "Net Position - Funds Other Than Those From Dedicated Collections"	T/L S2 14-01	2014-10	RBS	31
VI	9.2	Added GTAS Fund Type Code to all USSGL accounts	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Added USSGL accounts 320000, 320100, 320600, 540500, 540600, 571000, 571200, 579500 and 771000	T/L S2 14-01	2014-10	RBS	31/32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "G/N" to "F/G/N" for USSGL accounts 532000 and 532400	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "F/G/N" to "F/G/N/Z" for USSGL account 590000	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Revised Federal Non-Federal Code attribute domain values from "N/Z" to "G/N/Z" for USSGL accounts 599000 and 599100	T/L S2 14-01	2014-10	RBS	32
VI	9.2	Deleted USSGL accounts 633800, 718100, 719100, 728100 and 729100	T/L S2 14-01	2014-10	RBS	32
VI						
VI	<u>Footnote</u>					
VI	6	Revised Footnote 6 from "Does not include derivative liabilities." to "Includes non-derivative liabilities."	T/L S2 14-01	2014-10	RBS	10
VI	10	Deleted	T/L S2 14-01	2014-10	RBS	31
Reclassified Statement of Net Cost:						
	<u>Line</u>					
VI	5 (old)	Revised line number from 5 to 6	T/L S2 14-01	2014-10	RSNC	31

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	5 (new)	Revised line title to "General PP&E Partial Impairment Loss"	T/L S2 14-01	2014-10	RSNC	31
VI	6 (old)	Revised line number from 6 to 7	T/L S2 14-01	2014-10	RSNC	31
VI	6 (new)	Revised line calculation to "This line is the sum of lines 2 through 5."	T/L S2 14-01	2014-10	RSNC	31
VI	6.1 (old)	Revised line number from 6.1 to 7.1	T/L S2 14-01	2014-10	RSNC	31
VI	6.2 (old)	Revised line number 6.2 to 7.2	T/L S2 14-01	2014-10	RSNC	31
VI	6.3 (old)	Revised line number from 6.3 to 7.3	T/L S2 14-01	2014-10	RSNC	31
VI	6.4 (old)	Revised line number from 6.4 to 7.4	T/L S2 14-01	2014-10	RSNC	31
VI	6.5 (old)	Revised line number from 6.5 to 7.5	T/L S2 14-01	2014-10	RSNC	31
VI	6.6 (old)	Revised line number from 6.6 to 7.6	T/L S2 14-01	2014-10	RSNC	31
VI	6.7 (old)	Revised line number from 6.7 to 7.7	T/L S2 14-01	2014-10	RSNC	31
VI	7 (old)	Revised line number from 7 to 8	T/L S2 14-01	2014-10	RSNC	31
VI	8 (old)	Revised line number from 8 to 9	T/L S2 14-01	2014-10	RSNC	31
VI	8 (new)	Revised line calculation to "This line is the sum of lines 7.1 through 7.7."	T/L S2 14-01	2014-10	RSNC	31
VI	9 (old)	Revised line number from 9 to 10	T/L S2 14-01	2014-10	RSNC	31
VI	9 (new)	Revised line calculation to "This line is the sum of lines 6 and 8."	T/L S2 14-01	2014-10	RSNC	31
VI	10 (old)	Revised line number from 10 to 11	T/L S2 14-01	2014-10	RSNC	31
VI	10 (old)	Added USSGL accounts 540500 and 540600	T/L S2 14-01	2014-09	RSNC	7
VI	11 (old)	Revised line number from 11 to 12	T/L S2 14-01	2014-10	RSNC	31
VI	11.1 (old)	Revised line number from 11.1 to 12.1	T/L S2 14-01	2014-10	RSNC	31
VI	11.2 (old)	Revised line number from 11.2 to 12.2	T/L S2 14-01	2014-10	RSNC	31
VI	11.3 (old)	Revised line number from 11.3 to 12.3	T/L S2 14-01	2014-10	RSNC	31, 32
VI	11.4 (old)	Revised line number from 11.4 to 12.4	T/L S2 14-01	2014-10	RSNC	31
VI	11.5 (old)	Revised line number from 11.5 to 12.5	T/L S2 14-01	2014-10	RSNC	31
VI	11.6 (old)	Revised line number from 11.6 to 12.6	T/L S2 14-01	2014-10	RSNC	31
VI	12 (old)	Revised line number from 12 to 13	T/L S2 14-01	2014-10	RSNC	31
VI	12.3 (new)	Revised line title to "Federal Securities Interest Revenue Including Associated Gains and Losses (Exchange)"	T/L S2 14-01	2014-10	RSNC	31
VI	12.6 (new)	Added USSGL account 590000	T/L S2 14-01	2014-10	RSNC	31
VI	12.6 (new)	Revised Federal Non-Federal Code attribute domain value to "G/Z" for USSGL account 599000 and 599100.	T/L S2 14-01	2014-10	RSNC	31
VI	13 (old)	Revised line number from 13 to 14	T/L S2 14-01	2014-10	RSNC	31
VI	13 (new)	Revised line calculation to "This line is the sum of 12.1 through 12.6."	T/L S2 14-01	2014-10	RSNC	31
VI	14 (old)	Revised line number from 14 to 15	T/L S2 14-01	2014-10	RSNC	31
VI	14 (new)	Revised line calculation to "This line is the sum of lines 11 and 13."	T/L S2 14-01	2014-10	RSNC	31
VI	15 (new)	Revised line calculation to "This line is the result of subtracting line 14 from line 9."	T/L S2 14-01	2014-10	RSNC	31

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	Footnote					
VI	None				RSCNP	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	5.3 (old)	Revised line number from 5.3 to 5.4.	T/L S2 14-01	2014-10	RSCNP	31
VI	5.4 (old)	Revised line number from 5.4 to 5.3.	T/L S2 14-01	2014-10	RSCNP	31
VI	5.5 (old)	Revised line number from 5.5 to 5.6.	T/L S2 14-01	2014-10	RSCNP	31
VI	5.6 (old)	Revised line number from 5.6 to 5.5.	T/L S2 14-01	2014-10	RSCNP	31
VI	5.8	Revised line title from "Miscellaneous Earned Revenue" to "Miscellaneous Earned Revenues."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.1	Revised line title from "Federal Securities Interest Revenue (Nonexchange) (RC 03)" to "Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03)."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.4	Revised the corresponding RC from "RC 29" to "RC 45."	T/L S2 14-01	2014-10	RSCNP	31
VI	6.4	Delete USSGL accounts 711100, 721100, 721200, and 729000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.1	Revised the corresponding RC from "RC 29" to "RC 41."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.1	Added USSGL account 310700.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.10	Revised the corresponding RC from "RC 29" to "RC 44."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.10	Added USSGL accounts 532000, 532400, and 599000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Delete USSGL accounts 310700, 532000, and 532400.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Added USSGL accounts 711100, 721100, 721200, and 729000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Revised Federal Non-Federal Code attribute domain value from "G" to "G/Z" for USSGL account 590000.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.12	Delete USSGL accounts 599300 and 599400 where Budgetary Impact Indicator attribute domain is "D."	T/L S2 14-01	2014-09	RSCNP	4
VI	7.13 (old)	Revised line number from 7.13 to 7.15	T/L S2 14-01	2014-10	RSCNP	31
VI	7.13 (new)	Added line number 7.13 "Warrants Issued (RC41) (for use by Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.13 (new)	Added USSGL accounts 320100 and 320600.	T/L S2 14-01	2014-10	RSCNP	32
VI	7.14 (new)	Added line number 7.14 "Trust Fund Warrants Issued Net of Adjustments (RC 45) (for use by Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	7.14 (new)	Added USSGL account 771000.	T/L S2 14-01	2014-10	RSCNP	32

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	7.15 (new)	Revised line calculation to "This line is calculated. Equals sum of lines 7.1 through 7.14."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.4	Revised the corresponding RC from "RC 29" to "RC 44."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.4	Added USSGL accounts 599000 and 599300	T/L S2 14-01	2014-10	RSCNP	32
VI	8.5	Revised the corresponding RC from "RC 29" to "RC 48."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.5	Added USSGL accounts 599100 and 599400.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.6	Delete lines 599300 and 599400.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.7 (old)	Revised line number from 8.7 to 8.9.	T/L S2 14-01	2014-10	RSCNP	31
VI	8.7 (new)	Added line number 8.7 "Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44) (for use by the Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.7 (new)	Added USSGL accounts 532000, 532400, and 571000.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.8 (new)	Added line number 8.8 "Accrual of Agency's Amounts to be Collected (RC 48) (for use by the Treasury General Fund only)."	T/L S2 14-01	2014-10	RSCNP	31
VI	8.8 (new)	Added USSGL account 571200.	T/L S2 14-01	2014-10	RSCNP	32
VI	8.9 (new)	Revised line calculation to "This line is calculated. Equals sum of lines 8.1 through 8.8."	T/L S2 14-01	2014-10	RSCNP	31
	<u>Footnote</u>					
VI	None					
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
	32E	Added Pass Exceptions for TAS' 017 2014 2018 0730 and 017 2014 2018 1205 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2014-09	VAL	28
	32E	Added Pass Exceptions for TAS' 075075 X0125010 and 020075 X0119001 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2014-09	VAL	28
	44E	Added Pass Exceptions for TAS' 013 2012 2022 0516 and 013 2012 2022 8233 to allow the use of USSGL 414900.	T/L S2 14-01	2014-09	VAL	28
	46	Added Fund Family 0700531	T/L S2 14-01	2014-09	VAL	28
	46	Added Fund Family 0141039	T/L S2 14-01	2014-09	VAL	28
	60	Added Validation to restrict the use of USSGL 438200 with a Prior Year Adjustment Code of "B".	T/L S2 14-01	2014-09	VAL	28

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	60E	Added Pass Exception to allow TAS 069X5423 use of USSGL 438200 with a Prior Year Adjustment Code of "B"	T/L S2 14-01	2014-09	VAL	28
	61	Added validation to limit the use of the "Z" domain value for the Federal/Non-Federal indicator to USSGL's 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 for Deposit Fund Type (DF) TAS	T/L S2 14-01	2014-09	VAL	27
	62	Added Validation to limit use of USSGL 573000 in conjunction with TAS Status Attribute Domain Value "C" to TAS 424 C0310000.	T/L S2 14-01	2014-09	VAL	9
VII	Edits					
	<u>Edit Number</u>					
	2	Added SF 133 line 1421	T/L S2 14-01	2014-09	EDIT	9
	2	Deleted SF 133 line 1901	T/L S2 14-01	2014-10	EDIT	
	8	Removed USSGL 162100 with Federal/Non-Federal indicator of "N" from edit	T/L S2 14-01	2014-09	EDIT	9
	65	Added Edit to match agency reported USSGL 435000 ending balance against the Surplus Warrant Year End (SWYE) BETC reported in the Central Accounting and Reporting System (CARS). Fatal Period 12 only.	T/L S2 14-01	2014-09	EDIT	28
	66	Added Edit to match agency reported USSGL 439100 ending balance against the Indefinite Year End Adjustment (APINDYEC and APINDYED) BETC's reported in the Central Accounting and Reporting System (CARS). Fatal all periods.	T/L S2 14-01	2014-09	EDIT	28
T/L S2 14-01						
Part 2 Fiscal 2015						
I	<i>USSGL Chart of Accounts:</i>					
I	463500	Added	T/L S2 14-01	2015-01	COA	17
I	577700	Added	T/L S2 14-01	2015-01	COA	8
I	577800	Added	T/L S2 14-01	2015-01	COA	8
I	729200	Added	T/L S2 14-01	2015-01	COA	34
II	<i>USSGL Accounts and Definitions:</i>					
II	<u>USSGL</u>					
II	415500	Revised Definition	T/L S2 14-01	2015-01	DEF	22
II	463500	Added	T/L S2 14-01	2015-01	DEF	17
II	577700	Added	T/L S2 14-01	2015-01	DEF	8

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BULLETIN 2015-01						
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II	577800	Added	T/L S2 14-01	2015-01	DEF	8
II	729200	Added	T/L S2 14-01	2015-01	DEF	34
III	<i>USSGL Account Transactions:</i>					
III	A501	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	B210	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	B444	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C113	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C115	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C119	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C126	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C127	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C148	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C157	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C419	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C423	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C600	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C601	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	C613	Updated Definition, Reference, and Proprietary Posting	T/L S2 14-01	2015-01	CO	36
III	C784	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D573	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D575	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D592	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D594	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D604	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D606	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D608	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D610	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D612	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D614	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	D616	Updated Budgetary Posting	T/L S2 14-01	2015-01	CO	17
III	F340	Updated Proprietary Posting	T/L S2 14-01	2015-01	CO	37
III	H300	Updated Proprietary Posting	T/L S2 14-01	2015-01	CO	37

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	<i>USSGL Account Attributes:</i>					
	USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	USSGL Proprietary and Budgetary Account Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>USSGL</u>					
IV	412600	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412700	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412800	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	412900	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	417100	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	417200	Added Federal Non-Federal Code attribute domain value "F"; Added Trading Partner Agency Identifier; Added Trading Partner Agency Main Account Code	T/L S2 14-01	2015-01	ATT TBL	3
IV	435000	Revised Begin End Indicator attribute domain values from "B/E" to "E"	T/L S2 14-01	2015-01	ATT TBL	1
IV	438200	Revised Prior Year Adjustment Code attribute domain values from "B/P/X" to "P/X"	T/L S2 14-01	2015-01	ATT TBL	2
IV	463500	Added	T/L S2 14-01	2015-01	ATT TBL	17
IV	520000	Added Program Indicator attribute domain values "P/Q"	T/L S2 14-02	2015-01	ATT TBL	14
IV	573000	Revised TAS status domain values from "U/E/C" to "U/E"	T/L S2 14-01	2014-10	ATT TBL	9
IV	577600	Revised Federal Non-Federal Code attribute domain values from "F/N" to "F"	T/L S2 14-01	2014-10	ATT TBL	8
IV	577700	Added	T/L S2 14-01	2015-01	ATT TBL	8
IV	577800	Added	T/L S2 14-01	2015-01	ATT TBL	8
IV	729200	Added	T/L S2 14-01	2015-01	ATT TBL	34
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	SF 133: Report on Budget Execution and Budgetary Resources:					
	<u>Column</u>					
V	None				SF-133	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3
V	1000	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1020	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3
V	1020	Deleted row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	T/L S2 14-01	2015-01	SF-133	2
V	1029	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1060	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, and 417100	T/L S2 14-01	2015-01	SF-133	3
V	1060	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1080	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, and 417100	T/L S2 14-01	2015-01	SF-133	3
V	1089	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SF-133	1
V	1101	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1120	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	1121	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1200	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1201	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	SF-133	3
V	1203	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SF-133	3
V	1220	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	1221	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1400	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600 and 412800	T/L S2 14-01	2015-01	SF-133	3
V	1422	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412900	T/L S2 14-01	2015-01	SF-133	3
V	1711	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	SF-133	3
V	1810	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	SF-133	3
V	2403	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17
V	2502	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	2503	Added USSGL account 463500	T/L S2 14-01	2015-01	SF-133	17
	<u>Footnote</u>					
V	None				SF-133	
V	<i>USSGL Crosswalks to Standard External Reports:</i>					
	Schedule P: Program and Financing (P&F):					
	<u>Column</u>					
V	None				P&F	
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	P&F	3
V	1020	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	P&F	3
V	1020	Deleted row with Prior Year Adjustment Attribute domain value "B" for USSGL account 438200	T/L S2 14-01	2015-01	P&F	2
V	1101	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	P&F	3
V	1120	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1121	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	3
V	1200	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412700, 412800, and 412900	T/L S2 14-01	2015-01	P&F	3
V	1201	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, and 412900	T/L S2 14-01	2015-01	P&F	3
V	1203	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	P&F	3
V	1220	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1221	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	3
V	1400	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600 and 412800	T/L S2 14-01	2015-01	P&F	3
V	1422	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412900	T/L S2 14-01	2015-01	P&F	3
V	1711	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417100	T/L S2 14-01	2015-01	P&F	3
V	1810	Added Fed/NonFed Code attribute domain value "F" to USSGL account 417200	T/L S2 14-01	2015-01	P&F	3
V	1941	Added USSGL account 463500	T/L S2 14-01	2015-01	P&F	17

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1952	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, and 417100	T/L S2 14-01	2015-01	P&F	3
V	5082	Added Fed/NonFed Code attribute domain value "F" to USSGL account 412800	T/L S2 14-01	2015-01	P&F	3
	<u>Footnote</u>					
V	None				P&F	
FMS 2108: Yearend Closing Statement:						
<i>Column 11: Unobligated Balance:</i>						
V	463500	Added USSGL account 463500	T/L S2 14-01	2015-01	2108	17
<i>Footnotes and Additional Information</i>						
V	None					
Balance Sheet:						
	<u>Line</u>					
V	32	Added USSGL account 729200	T/L S2 14-01	2015-01	BS	34
V	33	Added USSGL account 729200	T/L S2 14-01	2015-01	BS	34
	<u>Footnote</u>					
V	None					
Statement of Net Cost:						
	<u>Line</u>					
V	1	Added USSGL account 729200	T/L S2 14-01	2015-01	SNC	34
V	2	Added Program Indicator attribute domain value "P" to USSGL account 520000	T/L S2 14-01	2015-01	SNC	14
V	6	Added USSGL account 729200	T/L S2 14-01	2015-01	SNC	34
V	7	Added USSGL account 520000	T/L S2 14-01	2015-01	SNC	14
	<u>Footnote</u>					
V	None					
Statement of Changes in Net Position:						
	<u>Line</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	None				SCNP	
	<u>Footnote</u>					
V	None				SCNP	
Statement of Budgetary Resources:						
	<u>Column</u>					
V	None				SBR	
	<u>Line</u>					
V	1000	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1000	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SBR	1
V	1020	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1043	Deleted Beginning Balance USSGL account 435000	T/L S2 14-01	2015-01	SBR	1
V	1290	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412700, 412800, 412900, 417100, and 417200	T/L S2 14-01	2015-01	SBR	3
V	1490	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 412600, 412800, and 412900	T/L S2 14-01	2015-01	SBR	3
V	1890	Added Fed/NonFed Code attribute domain value "F" to USSGL accounts 417100 and 417200	T/L S2 14-01	2015-01	SBR	3
V	2404	Added USSGL account 463500	T/L S2 14-01	2015-01	SBR	17
	<u>Footnote</u>					
V	None				SBR	
Statement of Custodial Activity:						
	<u>Line</u>					
V						
	<u>Footnote</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	6	Revised from "If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990" to "If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000"	T/L S2 14-01	2014-10	SCA	9
V	7	Revise from "7. Cash collections only - from debits to 2980" to "7. Cash collections only - from debits to 298000"	T/L S2 14-01	2014-10	SCA	9
VI USSGL Crosswalks to Reclassified Statements:						
Reclassified Balance Sheet:						
	<u>Line</u>					
VI	9.1	Added USSGL account 729200	T/L S2 14-01	2015-01	RBS	34
VI	9.2	Added USSGL account 729200	T/L S2 14-01	2015-01	RBS	34
VI	<u>Footnote</u>					
VI	None					
Reclassified Statement of Net Cost:						
	<u>Line</u>					
VI	5	Added USSGL account 729200	T/L S2 14-01	2015-01	RSNC	34
	<u>Footnote</u>					
VI					RSNC	
Reclassified Statement of Changes in Net Position						
	<u>Line</u>					
VI	None				RSCNP	
	<u>Footnote</u>					

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
VI	None				RSCNP	
VII	<i>Validations and Edits for Fiscal 2015 Reporting</i>					
VII	Validations					
	<u>Validation Number</u>					
	32E	Deleted Pass Exceptions for TAS' 017 2014 2018 0730 and 017 2014 2018 1205 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2015-01	VAL	29
	32E	Deleted Pass Exceptions for TAS' 075075 X0125010 and 020075 X0119001 to allow the use of Year of Budgetary Authority domain value "BAL" when SMAF attribute Is First Year domain value is "Y".	T/L S2 14-01	2015-01	VAL	29
	58	Deleted validation to restrict the use of USSGL 435000 Begin/End Attribute Domain Value "B"	T/L S2 14-01	2015-01	VAL	29
	58E	Deleted Exception to allow use of USSGL 435000 Begin/End Attribute Domain Value "B" for TAS 07520122012 0580000	T/L S2 14-01	2015-01	VAL	29
	60	Deleted Validation to restrict the use of USSGL 438200 with a Prior Year Adjustment Code of "B".	T/L S2 14-01	2015-01	VAL	29
	60E	Deleted Pass Exception to allow TAS 069X5423 use of USSGL 438200 with a Prior Year Adjustment Code of "B"	T/L S2 14-01	2015-01	VAL	29
VII	Edits					
	<u>Edit Number</u>					
	21	Deleted USSGL 435000 Closing Group	T/L S2 14-01	2015-01	EDIT	29
T/L S2 14-01						
Part 3 FACTS II for fiscal 2014						
I	<i>USSGL Chart of Accounts:</i>					
I	None				COA	
II	<i>USSGL Accounts and Definitions:</i>					
II	None				DEF	

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
III	USSGL Account Transactions:					
III	None				TC	
IV	USSGL Account Attributes:					
FACTS II Attribute Definition Report:						
IV	None				ADR	
IV	USSGL FACTS II Attribute Table:					
	<u>Attribute</u>					
IV	None				ATT TBL	
	<u>Account</u>					
IV	1205	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1209	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1670	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1671	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1672	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	1679	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4032	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4032	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4034	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4034	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4047	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4047	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4111	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4112	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4115	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4117	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4118	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4123	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4125	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4131	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	4131	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4132	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4132	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4133	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4133	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4134	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4134	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4136	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4137	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4138	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4139	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4140	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4140	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4158	Revised TAFS Status attribute domain value from "U" to "U/E"	T/L S2 14-01	2014-09	ATT TBL	11
IV	4158	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4160	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4160	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4166	Revised TAFS Status attribute domain value from "U/E" to "U"	T/L S2 14-01	2014-09	ATT TBL	11
IV	4166	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4166	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4172	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4173	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4191	Added "Y" to Authority Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4192	Added "Y" to Authority Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4283	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4283	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4290	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4295	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4295	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4350	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4382	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4383	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4384	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4391	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4392	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
IV	4393	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4395	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4395	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4397	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4398	Added "Y" to Fin Account Indicator attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4882	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4908	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
IV	4982	Added "Y" to Fund Type attribute column	T/L S2 14-01	2014-09	ATT TBL	11
V <i>USSGL Crosswalks to Standard External Reports:</i>						
SF 133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule:						
	<u>Column</u>					
V	Authority Type Code	Revised Authority Type Code attribute domain values on lines 1000, 1012, and 1020	T/L S2 14-01	2014-09	SF-133/P&F	11
V	BEA Category Indicator	Revised BEA Category Indicator attribute domain values on lines 1000 and 1020	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Prior Year Adjustment Code	Revised Prior Year Adjustment Code attribute domain values on lines 5091, 5093, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Reduction Type Code	Revised Reduction Type Code attribute domain values on lines 1000, 1020, 1101, 1120, 1121, 1130, 1131, 1132, 1133, 1171, 1173, 1200, 1201, 1203, 1220, 1221, 1230, 1232, 1271, 1400, 1420, 1421, 1520, 1603, 1620, 1621, 1702, 1711, 1723, 1802, 1810, 1822, 1823, 5082, 5090, 5091, 5092, 5093, 5094, 5095, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
V	SF133 TAFS Status	Revised SF133 TAFS Status attribute domain values on lines 1000, 1012, 1020, 1120, 1121, 1220, 1221, 1725, 1810, and 4110	T/L S2 14-01	2014-09	SF-133/P&F	11
V	P&F TAFS Status	Revised P&F TAFS Status attribute domain values on lines 1020, 4110, and 5091	T/L S2 14-01	2014-09	SF-133/P&F	11
V	Fund Type Code	Revised Fund Type Code attribute domain values on lines 0900, 1000, 1012, 1020, 1026, 1029, 1100, 1102, 1120, 1121, 1137, 1139, 1170, 1200, 1201, 1203, 1220, 1221, 1238, 1239, 1270, 1400, 1420, 1421, 1422, 1500, 1510, 1511, 1520, 1522, 1530, 1531, 1600, 1610, 1611, 1620, 1622, 1630, 1631, 1700, 1701, 1702, 1725, 1800, 1801, 1802, 1823, 1824, 1826, 2001, 2003, 2101, 2103, 2501, 2502, 3010, 3020, 3061, 3080, 3081, 3090, 4010, 4011, 4031, 4100, 4110, 4121, 4122, 5090, 5091, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11

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BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	Financing Account Indicator	Added Financing Account Indicator to USSGL accounts with a Fund Type Code of "3" or "4" on lines 0900, 1000, 1020, 1026, 1029, 1060, 1080, 1100, 1102, 1132, 1133, 1170, 1200, 1203, 1220, 1221, 1232, 1239, 1270, 1400, 1420, 1421, 1422, 1430, 1500, 1520, 1522, 1530, 1531, 1600, 1620, 1622, 1630, 1631, 1700, 1701, 1702, 1723, 1725, 1802, 1810, 1823, 1824, 1826, 2001, 2003, 2101, 2103, 2502, 3010, 3020, 4010, 4011, 4031, 4100, 4101, 4110, 4121, 4122, 5010, 5011, 5090, 5091, 5092, 5093, 5096, and 5097	T/L S2 14-01	2014-09	SF-133/P&F	11
	<u>Line</u>					
V	1000	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1020	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1020	Added Debit Credit Indicator "D" to USSGL account 4196	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1020	Added Debit Credit Indicator "C" to USSGL account 4197	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1020	Deleted USSGL accounts 4230, 4232, 4233, 4234, 4831, and 4931	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1041	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1060	Added line for Expired unobligated balance brought forward, October 1	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1070	Added line for Expired unobligated balance transferred to other accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1071	Added line for Expired unobligated balance transferred from other accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1072	Added line for Expired unobligated balance transfers between expired and unexpired accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1080	Added line for Adjustment of expired unobligated balance brought forward, October 1	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1081	Added line for Recoveries of prior year unpaid obligations in expired accounts	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1082	Added line for Capital transfer of expired unobligated balances to general fund	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1083	Added line for Expired unobligated balances applied to repay debt	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1086	Added line for Adjustment for change in allocation of trust fund limitation in expired funds	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1089	Added line for Other expired balances withdrawn	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1099	Added line for Expired balance (total)	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1136	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1152	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1237	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1530	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1701	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1723	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	1801	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1901	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	1941	Deleted Availability of Time Indicator from USSGL account 4510	T/L S2 14-01	2014-09	SF-133/P&F	11
V	1951	Deleted Availability of Time Indicator from USSGL account 4510	T/L S2 14-01	2014-09	SF-133/P&F	11
V	2303	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	2413	Added line for Expired unobligated balance: end of year	T/L S2 14-01	2014-09	SF-133/P&F	11
V	2501	Revised Apportionment Category Code attribute domain value from "A/B" to "A" for USSGL account 4908	T/L S2 14-01	2014-09	SF-133/P&F	11
V	3000	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3001	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3040	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3041	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3100	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	3200	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4034	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4050	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4051	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	4053	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	5010	Deleted USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5010	Revised Transaction Partner Code attribute domain values from "X/E" to "X" for USSGL accounts 1621 and 1622	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5011	Revised Title	T/L S2 14-01	2014-10	SF-133/P&F	11
V	5011	Deleted USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 14-01	2014-09	SF-133/P&F	9
V	5011	Revised Transaction Partner Code attribute domain values from "X/E" to "X" for USSGL accounts 1621 and 1622	T/L S2 14-01	2014-09	SF-133/P&F	9
	<u>Footnote</u>					
V	None				SF-133/P&F	
FMS 2108: Yearend Closing Statement:						
Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 FACTS II Reporting						
Column 6: For Treasury Appropriation Fund Symbols With Unrealized Discounts						
V	1611	Deleted reference to footnote number 3	T/L S2 14-01	2014-09	2108	9

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
		Column 6: For Treasury Appropriation Fund Symbols With Imprest Funds:				
V	1190	Deleted USSGL account 1190	T/L S2 14-01	2014-09	2108	15
		Column 6: For Treasury Appropriation Fund Symbols With Investments in Agency Securities				
V	1620	Deleted reference to footnote number 3	T/L S2 14-01	2014-09	2108	9
		Column 6: For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL				
V	Title	Revised Title				16
<i>Definite Borrowing Authority for Fiscal 2014 Reporting</i>						
		Column 3: Increases and Rescissions				
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
		Column 6: Balance				
V	4140	Added Authority Type Code attribute domain values "P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
<i>Indefinite Borrowing Authority for Fiscal 2014 Reporting</i>						
		Column 5: Adjustments				
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
		Column 6: Balance				
V	4140	Added Authority Type Code attribute domain values "P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain values "F/T"	T/L S2 14-01	2014-09	2108	13
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "B" an Borrowing Source attribute domain value "P"	T/L S2 14-01	2014-09	2108	13
<i>Definite Contract Authority for Fiscal 2014 Reporting</i>						
		Column 4: Appropriations to Liquidate				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
Column 5: Write-offs, Restorations, or Adjustments						
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
Column 6: Balance						
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
Indefinite Contract Authority for Fiscal 2014 Reporting						
Column 4: Appropriations to Liquidate						
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
Column 5: Write-offs, Restorations, or Adjustments						
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
Column 6: Balance						
V	4155	Added USSGL account 4155	T/L S2 14-01	2014-09	2108	15
V	4384	Added USSGL account 438400 with Authority Type Code attribute domain value "C"	T/L S2 14-01	2014-09	2108	13
All Treasury Appropriations Fund Symbols for Fiscal 2014 Reporting						
Column 11: Unobligated Balance						
V	4382	Added Authority Type Code attribute domain values "D/P/S"	T/L S2 14-01	2014-09	2108	16
V	4383	Added Authority Type Code attribute domain values "D/P/S"	T/L S2 14-01	2014-09	2108	16
V	4384	Added USSGL account 4384 with Authority Type Code attribute domain values "P/S"	T/L S2 14-01	2014-09	2108	13
Footnote						
V	3	Revised footnote 3	T/L S2 14-01	2014-09	2108	16
Statement of Budgetary Resources:						
Column						
V	Authority Type	Revised Authority Type Code attribute domain values on lines 1000, 1020, 1043 and 1290	T/L S2 14-01	2014-09	SBR	11

**U.S. Government Standard General Ledger
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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Reporting Period</u>	<u>USSGL TFM SECTION</u>	<u>Additional Information</u>
BULLETIN 2015-01						
Part 1 Fiscal 2014						
V	TAFS Status	Revised TAFS Status Indicator attribute domain values on lines 1000, 1020, 1043, 1290, and 1890	T/L S2 14-01	2014-09	SBR	11
V	Fund Type	Revised GTAS Fund Type Code attribute domain values on lines 1000, 1020, 1043, 1290, 1490, 1690, 1890, 2190, 3012, 3020, 3066, 3082, 3090, 4185, 4187, and 4177	T/L S2 14-01	2014-09	SBR	11
	<u>Line</u>					
V	1020	Added Debit Credit Indicator "D" to USSGL account 4196	T/L S2 14-01	2014-09	SBR	11
V	1020	Added Debit Credit Indicator "C" to USSGL account 4197	T/L S2 14-01	2014-09	SBR	11
V	1020	Deleted USSGL accounts 4230, 4232, 4233, 4234, 4831, and 4931	T/L S2 14-01	2014-09	SBR	11
	<u>Footnote</u>					
V	None				SBR	

ADDITIONAL INFORMATION:

- 1 USSGL account 435000 only required Begin End attribute domain value "B" for FY 2014 reporting.
- 2 USSGL account 438200 only required Prior Year Adjustment attribute domain value of "B" for FY 2014 reporting.
- 3 Effective FY 2015 reporting, the following USSGL accounts must have the Fed/NonFederal, Trading Partner, and Trading Partner Main attributes: 4126, 4127, 4128, 4129,4171 and 4172.
- 4 USSGL accounts 599300 and 599400 do not have a budgetary impact. This was confirmed through research of current guidance, and responses from a majority of the 8 agencies who used this USSGL account and attribute combination in GATS (December-February Reporting). Therefore, the domain value was changed from "D/E" to "E," and removed from line 7.12 of the Reclassified Statement of Changes in Net Position.
- 5 Revised definition to "The amount recorded by the Department of Labor for unfunded FECA contributions due from employers. Until the paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend."
- 6 Revised definition to "The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from employers."
- 7 This change is required to correctly crosswalk Department of Labor specific USSGL accounts for non-federal activity (Example - Board of Governors of the Federal Reserve).
- 8 The General Fund has a need for an account similar to USSGL Account 577600 "Nonbudgetary Financing Sources Transferred Out," but with a Domain Value of "Blank" for the Fed/Non-Fed attribute. They need this account to properly account for transfers between agencies without causing elimination issues. The General Fund is not a direct trading partner in these transactions and only uses the transfer account as a means to track the change
- 9 This change is required to correct an error.
- 10 This change is required to correctly present Derivatives Assets and Liabilities in accordance with TFM 2-4700.
- 11 To incorporate previously presented A-11 and GTAS ad hoc changes into FACTS II compliant crosswalks for agency reporting.
- 12 The Statement of Budgetary Resources has undergone major changes in recent years making this footnote invalid. While line 21 of the Statement of Changes in Net Position reflects the total amount of appropriations received before any transfers (line 22) or other adjustments (line 23), there is no line reflecting that sole amount on the Statement of Budgetary Resources.
- 13 This change is required due to sequestration. USSGL account 438400 will remain open in the 4th quarter end of the fiscal year reporting. Therefore, it has to be added to the FY14 2108: Year End Closing Statement
- 14 This change is required for agencies who report revenue from services provided that is not attributable to programs (Reference: OMB Circular A-136, Section 11.4.4.8).
- 15 To incorporate previous changes presented at the IRC to the FY14 FACTS II FMS 2108. This changes were included on the GTAS Yearend 2108 crosswalk for FY14, but were left out of the FACTS II FMS 2108.
- 16 Changes to add consistency and provide more clarification to the FACTS II FMS 2108 users.
- 17 USSGL account 463500 "Funds Not Available – Adjustments to the Exchange Stabilization Fund" was created for the Exchange Stabilization Fund and is for Department of Treasury Use Only. This account replaces the 463000 for ESF as it does not close where 463000 does close.
- 18 Correction to include Transaction Codes that were not included in FY 2014 TFM.
- 19 Change made to properly label the budgetary and proprietary posting logic for the Transaction Code.
- 20 Updated to include USSGL account 591900 as part of this closing Transaction Code.
- 21 Revised Comment to include language clarifying use of Transaction Code for sequestered funding.
- 22 Revised Definition to clarify the use of the USSGL account by only the Department of Transportation and any agency receiving allocation transfers from the Department of Transportation.

ADDITIONAL INFORMATION:

- 23 Revised Definition to correct typographical error in the Definition.
- 24 Revised Definition to clarify the use of the USSGL account while awaiting for reduced funding to be returned to the General Fund.
- 25 Revised Definition to clarify the use of the USSGL account during and immediately following a continuing resolution.
- 26 This change is required to align with the GTAS system.
- 27 Change is needed to improve Intragovernmental Reporting for Deposit Funds.
- 28 Change based on OMB guidance/approval.
- 29 Edit/Validation applicable for FY 2014 only.
- 30 This GTAS Fund Type Code attribute domain value is need to capture Principle Outstanding, Governmentwide Cash and Gold - Department of Treasury.
- 31 This change was due to a change to Appendix 1 of the TFM 2-4700.
- 32 This change was due to a change to Appendix 7 of the TFM 2-4700.
- 33 This change is due to a request by Treasury to crosswalk the USSGL's to the Reclassified Balance Sheet and Balance Sheet.
- 34 USSGL account 729200 "Other Losses from Impairment of Assets" was created to allow Agencies to follow guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use".
- 35 Updated to include USSGL account 417200 as part of this closing Transaction Code.
- 36 Updated Transaction Code definition and reference section to reflect guidance prescribed by FASAB SFFAS No. 44 "Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use" and to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 37 Updated Transaction Code to include new USSGL 729200 "Other Losses from Impairment of Assets".
- 38 Changes to bring GTAS 2108 crosswalk in alignment with FACTS II 2108 crosswalk
- 39 When the combined SF 133 and Budget P&F schedule crosswalk was split in GTAS, this section should not have been incorporated into the SF 133 crosswalk.
- 40 Change needed to be in compliance with OMB Circular No. A-11 appendix F
- 41 Corrected Spelling Error.
- 42 Changes proposed and approved by the 2108 subcommittee.
- 43 Per OMB, USDA has a repayable advance to the Agricultural Disaster Relief Fund. An adjustment was recorded in 2013 due to a temporary reduction to sequestration. This resulted in a year end closing entry of USSGL account 412400 into 438400. The crosswalk is being modified to accommodate this closing in an expired TAS with Authority Type "P" and Fund Type "EG" to USSGL account 438400.
- 44 A Financing Account had a nonexpenditure transfer and is in need of reporting USSGL accounts 417000 and 419000. The "G" Financing Account Code attribute domain value is being added for these USSGL accounts in order for the agency to submit them on their bulk file, pass Edit Check 2, and crosswalk to the lines on the SF 133 and P&F. For now this change will only be effective for fiscal year 2014.
- 45 Per OMB, Department of Interior has a special fund TAFS 14X5035 with contract authority and has a need for revisions to the crosswalks to accommodate an account specific reduction which is indirectly related to sequestration.
- 46 Change needed to eliminate invalid USSGL account/attribute domain value combination on the line
- 47 There are budgetary accounts that close into USSGL account 438400 which do not require the reduction type code attribute. However, USSGL account 438400 does require the reduction type code attribute. The domain value of "XXX" is being added to USSGL account 438400 to accommodate for these types of closings.

ADDITIONAL INFORMATION:

- 48 Change required because OMB deemed TAS' exception to established validation
- 49 Revised domain values for Department of Agriculture. Department of Agriculture is the only department that can report the next fiscal year credit cohort.
- 50 Updated comments to remove references to TC D104 which was merged with TC D108 in TFM 11-01-2011.
- 51 Updated comments to remove references to TC A418 which was merged with TC A135 in TFM 13-01-2013.
- 52 Updated to add fund families to the Fed/Non-Fed exception list, excluding those TAS' that were expired as of FY14.
- 53 TAS consists of balances from previous fiscal years and thus needs to be allowed to report beginning balances.

U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the BFS-administered FACTS II "trial-balance" reporting system.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

Page Number

Fiscal 2014 USSGL Proprietary Account Attributes Table

IV - 3

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

SUPPLEMENT

Section IV

Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/1 ndef
1010	Fund Balance With Treasury	D	E	Y																U/E		Y		
1120	Imprest Funds	D	E	Y																U				
1125	U.S. Debit Card Funds	D	E	Y																U				
1130	Funds Held by the Public	D	E	Y																U/E				
1190	Other Cash	D	E	Y																U				
1193	International Monetary Fund Assets - Reserve Position	D	E	Y																U				
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	E	Y																U				
1195	Other Monetary Assets	D	E	Y																U/E				
1205	Foreign Currency Denominated Equivalent Assets	D	B	Y												Y				U		Y	Y	
1205	Foreign Currency Denominated Equivalent Assets	D	E	Y												Y				U		Y	Y	
1209	Uninvested Foreign Currency	D	B	Y												Y				U		Y	Y	
1209	Uninvested Foreign Currency	D	E	Y												Y				U		Y	Y	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B	Y																U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y																U				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	E	Y																U				
1618	Market Adjustment - Investments	D	B	Y												Y				U				
1618	Market Adjustment - Investments	D	E	Y												Y				U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B	Y												Y				U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E	Y												Y				U				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	E	Y																U				
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y																U				
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y																U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B	Y																U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y																U				

SUPPLEMENT

Section IV

Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/Indef
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	E	Y																U				
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y																U				
1670	Foreign Investments	D	B	Y												Y				U		Y	Y	
1670	Foreign Investments	D	E	Y												Y				U		Y	Y	
1671	Discount on Foreign Investments	C	B	Y												Y				U		Y	Y	
1671	Discount on Foreign Investments	C	E	Y												Y				U		Y	Y	
1672	Premium on Foreign Investments	D	B	Y												Y				U		Y	Y	
1672	Premium on Foreign Investments	D	E	Y												Y				U		Y	Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	B	Y												Y				U		Y	Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	E	Y												Y				U		Y	Y	
2510	Principal Payable to the Bureau of the Public Debt	C	B	Y																U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	E	Y																U		Y		
2590	Other Debt	C	B	Y																U		Y		
2590	Other Debt	C	E	Y																U		Y		
4032	Estimated Indefinite Contract Authority	D	E	Y								Y								U		Y	Y	
4034	Anticipated Adjustments to Contract Authority	C	E	Y								Y								U		Y	Y	
4042	Estimated Indefinite Borrowing Authority	D	E	Y								Y	Y							U				
4044	Anticipated Reductions to Borrowing Authority	C	E	Y								Y								U				
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	C	E	Y					Y			Y								U		Y	Y	
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	C	E	Y																U				
4060	Anticipated Collections From Non-Federal Sources	D	E	Y	Y	Y						Y								U				
4070	Anticipated Collections From Federal Sources	D	E	Y	Y	Y						Y								U				
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	E	Y					Y			Y								U/E				
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	E	Y					Y			Y								U/E				
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	E	Y					Y			Y								U				
4111	Debt Liquidation Appropriations	D	E	Y					Y			Y						Y		U/E		Y	Y	Y
4112	Liquidation of Deficiency - Appropriations	D	E	Y								Y						Y		U/E		Y	Y	

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4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D	E	Y					Y			Y						Y	Y	U/E		Y		
4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D	E	Y					Y			Y						Y		U/E		Y		Y
4115	Loan Subsidy Appropriation	D	E	Y					Y			Y						Y		U/E		Y	Y	
4116	Debt Forgiveness Appropriation	D	E	Y					Y			Y						Y		U/E		Y		
4117	Loan Administrative Expense Appropriation	D	E	Y					Y			Y						Y		U/E		Y	Y	
4118	Reestimated Loan Subsidy Appropriation	D	E	Y														Y		U/E		Y	Y	
4119	Other Appropriations Realized	D	E	Y					Y	Y		Y						Y		U/E		Y		Y
4120	Anticipated Indefinite Appropriations	D	E	Y								Y								U				
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	Y					Y			Y						Y		U/E		Y		
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	B	Y								Y						Y		U		Y		
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	E	Y								Y						Y		U		Y		
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	Y					Y			Y						Y		U/E		Y	Y	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E	Y								Y						Y		U/E		Y		
4125	Loan Modification Adjustment Transfer Appropriation	D	E	Y								Y						Y		U/E		Y	Y	
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	Y					Y			Y						Y	Y	U/E		Y		Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	Y					Y			Y						Y	Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	B	Y								Y						Y	Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	E	Y								Y						Y	Y	U/E		Y		Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	Y					Y			Y						Y	Y	U/E		Y		Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	Y					Y			Y						Y	Y	U/E		Y		Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	E	Y								Y						Y		U/E				Y

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4131	Current-Year Contract Authority Realized	D	E	Y								Y						Y		U/E		Y	Y	
4132	Substitution of Contract Authority	C	E	Y					Y									Y		U/E		Y	Y	Y
4133	Decreases to Indefinite Contract Authority	C	E	Y								Y						Y		U/E		Y	Y	Y
4134	Contract Authority Withdrawn	C	E	Y														Y		U/E				Y
4135	Contract Authority Liquidated	C	E	Y					Y			Y						Y		U/E				Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	B	Y								Y						Y		U/E		Y		Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	E	Y								Y						Y		U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	B	Y								Y		Y	Y	Y		Y		U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	E	Y								Y		Y	Y	Y		Y		U/E		Y		Y
4138	Appropriation To Liquidate Contract Authority	D	E	Y								Y						Y		U/E		Y	Y	Y
4139	Contract Authority Carried Forward	D	B	Y																U/E		Y	Y	Y
4139	Contract Authority Carried Forward	D	E	Y																U/E				Y
4140	Substitution of Borrowing Authority	C	E	Y					Y			Y	Y					Y		U/E		Y	Y	Y
4141	Current-Year Borrowing Authority Realized	D	E	Y								Y	Y					Y		U/E				
4142	Actual Repayment of Borrowing Authority Converted to Cash	C	E	Y					Y			Y						Y		U/E		Y	Y	
4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	C	E	Y								Y	Y					Y		U/E				Y
4144	Borrowing Authority Withdrawn	C	E	Y									Y					Y		U/E				Y
4145	Borrowing Authority Converted to Cash	C	E	Y									Y					Y		U/E				Y
4146	Actual Repayments of Debt, Current-Year Authority	C	E	Y					Y			Y						Y		U/E		Y	Y	
4147	Actual Repayments of Debt, Prior-Year Balances	C	E	Y														Y		U/E				
4148	Resources Realized From Borrowing Authority	D	E	Y														Y		U/E				Y
4149	Borrowing Authority Carried Forward	D	B	Y									Y							U/E		Y		Y
4149	Borrowing Authority Carried Forward	D	E	Y									Y							U/E				Y
4150	Reappropriations - Transfers-In	D	E	Y								Y						Y		U/E				Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E	Y					Y			Y						Y		U/E		Y		
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E	Y														Y		U/E				
4153	Transfers of Contract Authority - Nonallocation	D	B	Y										Y	Y		Y	Y		U		Y		Y
4153	Transfers of Contract Authority - Nonallocation	D	E	Y										Y	Y		Y	Y		U		Y		Y
4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D	E	Y														Y		U		Y		Y
4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	D	E	Y														Y		U		Y		

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4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	Y					Y									Y		U		Y		
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E	Y								Y						Y		U/E	Y	Y	Y	
4160	Anticipated Transfers - Current-Year Authority	D	E	Y					Y			Y								U		Y	Y	
4165	Allocations of Authority - Anticipated From Invested Balances	D	E	Y								Y								U				
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B	Y								Y		Y	Y			Y		U		Y	Y	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U		Y	Y	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U/E				
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E	Y								Y		Y	Y			Y		U/E				
4170	Transfers - Current-Year Authority	D	E	Y					Y			Y		Y	Y			Y		U/E				
4171	Nonallocation Transfers of Invested Balances - Receivable	D	B	Y								Y		Y	Y			Y	Y	U/E		Y		
4171	Nonallocation Transfers of Invested Balances - Receivable	D	E	Y								Y		Y	Y			Y	Y	U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	B	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4172	Nonallocation Transfers of Invested Balances - Payable	C	E	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	E	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	Y					Y			Y		Y	Y			Y		U/E				
4176	Allocation Transfers of Prior-Year Balances	D	E	Y					Y					Y	Y			Y		U/E				
4180	Anticipated Transfers - Prior-Year Balances	D	E	Y																U				
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y					Y			Y								U				
4190	Transfers - Prior-Year Balances	D	E	Y					Y					Y	Y			Y		U/E				
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	E	Y					Y									Y		U/E				

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4192	Balance Transfers - Unexpired to Expired	D	E	Y					Y									Y		U/E				
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y					Y			Y		Y	Y			Y		U/E				
4195	Transfer of Obligated Balances	D	E	Y																U/E				
4196	Balance Transfers-In - Expired to Expired	D	E	Y					Y									Y		E		Y		
4197	Balance Transfers-Out - Expired to Expired	C	E	Y					Y									Y		E		Y		
4199	Transfer of Expired Expenditure Transfers - Receivable	D	E	Y										Y	Y			Y		U/E		Y		
4201	Total Actual Resources - Collected	D	B	Y																U/E		Y		
4201	Total Actual Resources - Collected	D	E	Y																U/E				
4210	Anticipated Reimbursements and Other Income	D	E	Y	Y	Y						Y								U				
4212	Liquidation of Deficiency - Offsetting Collections	D	E	Y								Y				Y		Y		U/E				
4215	Anticipated Expenditure Transfers from Trust Funds	D	E	Y	Y	Y						Y								U				
4221	Unfilled Customer Orders Without Advance	D	B	Y								Y				Y		Y		U/E		Y		
4221	Unfilled Customer Orders Without Advance	D	E	Y								Y				Y		Y		U/E				
4222	Unfilled Customer Orders With Advance	D	B	Y								Y				Y		Y		U/E		Y		
4222	Unfilled Customer Orders With Advance	D	E	Y								Y				Y		Y		U/E				
4225	Expenditure Transfers from Trust Funds - Receivable	D	B	Y								Y						Y		U/E		Y		
4225	Expenditure Transfers from Trust Funds - Receivable	D	E	Y								Y						Y		U/E				
4230	Unfilled Customer Orders Without Advance - Transferred	D	E	Y								Y		Y	Y	Y		Y		U/E				
4231	Unfilled Customer Orders With Advance - Transferred	C	E	Y								Y				Y		Y		U/E				
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E	Y								Y		Y	Y			Y		U/E				
4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E	Y								Y		Y	Y	Y		Y		U/E				
4234	Other Federal Receivables - Transferred	D	E	Y								Y		Y	Y			Y		U/E				
4251	Reimbursements and Other Income Earned - Receivable	D	B	Y								Y				Y		Y		U/E		Y		
4251	Reimbursements and Other Income Earned - Receivable	D	E	Y								Y				Y		Y		U/E				
4252	Reimbursements and Other Income Earned - Collected	D	E	Y								Y				Y		Y		U/E				
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	E	Y								Y				Y		Y		U/E				
4255	Expenditure Transfers from Trust Funds - Collected	D	E	Y								Y						Y		U/E				
4260	Actual Collections of "governmental-type" Fees	D	E	Y								Y						Y		U/E				
4261	Actual Collections of Business-Type Fees	D	E	Y								Y						Y		U/E				
4262	Actual Collections of Loan Principal	D	E	Y								Y						Y		U/E				

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4263	Actual Collections of Loan Interest	D	E	Y								Y						Y		U/E				
4264	Actual Collections of Rent	D	E	Y								Y						Y		U/E				
4265	Actual Collections From Sale of Foreclosed Property	D	E	Y								Y						Y		U/E				
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	E	Y								Y						Y		U/E				
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E	Y								Y						Y		U/E				
4271	Actual Program Fund Subsidy Collected	D	E	Y								Y						Y		U/E				
4273	Interest Collected From Treasury	D	E	Y								Y						Y		U/E		Y	Y	
4275	Actual Collections From Liquidating Fund	D	E	Y								Y						Y		U/E				
4276	Actual Collections From Financing Fund	D	E	Y								Y						Y		U/E				
4277	Other Actual Collections - Federal	D	E	Y								Y						Y		U/E				
4283	Interest Receivable From Treasury	D	B	Y								Y						Y		U/E		Y	Y	
4283	Interest Receivable From Treasury	D	E	Y								Y						Y		U/E		Y	Y	
4285	Receivable From the Liquidating Fund	D	B	Y								Y						Y		U/E				
4285	Receivable From the Liquidating Fund	D	E	Y								Y						Y		U/E				
4286	Receivable From the Financing Fund	D	B	Y								Y						Y		U/E				
4286	Receivable From the Financing Fund	D	E	Y								Y						Y		U/E				
4287	Other Federal Receivables	D	B	Y								Y						Y		U/E		Y		
4287	Other Federal Receivables	D	E	Y								Y						Y		U/E				
4290	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y								Y						Y		U/E		Y	Y	
4295	Adjustments to the Exchange Stabilization Fund	D	B	Y														Y		U/E		Y	Y	
4295	Adjustments to the Exchange Stabilization Fund	D	E	Y														Y		U/E		Y	Y	
4310	Anticipated Recoveries of Prior-Year Obligations	D	E	Y	Y	Y														U				
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D	E	Y														Y		U/E				
4350	Canceled Authority	C	B	Y								Y						Y		E		Y		
4350	Canceled Authority	C	E	Y								Y						Y		U/E	Y	Y	Y	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	E	Y								Y						Y		U/E	Y	Y		
4355	Cancellation of Appropriation From Unavailable Receipts	C	E	Y								Y						Y		U/E	Y	Y		
4356	Cancellation of Appropriation From Invested Balances	C	E	Y								Y						Y		U/E	Y	Y		
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E	Y								Y						Y		U/E	Y	Y		

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4370	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E	Y														Y		U				
4382	Temporary Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	Y	U/E	Y	Y	Y	
4383	Temporary Reduction - Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E	Y	Y	Y	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	B	Y					Y			Y						Y	Y	U/E		Y	Y	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	E	Y					Y			Y						Y	Y	U/E	Y	Y	Y	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	Y					Y			Y						Y	Y	U/E		Y		
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E		Y		
4390	Reappropriations - Transfers-Out	C	E	Y								Y						Y		E				Y
4391	Adjustments to Indefinite Appropriations	C	E	Y								Y						Y		U/E		Y	Y	
4392	Permanent Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	Y	U/E		Y	Y	Y
4393	Permanent Reduction - Prior-Year Balances	C	E	Y					Y			Y	Y					Y	Y	U/E		Y	Y	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	B	Y								Y						Y		U		Y		Y
4394	Receipts Unavailable for Obligation Upon Collection	C	E	Y								Y						Y		U		Y		Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	Y					Y			Y						Y		U		Y	Y	
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E	Y														Y		U		Y		
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y		U		Y	Y	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U/E		Y	Y	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y		U/E		Y	Y	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U/E	Y	Y	Y	
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	C	E	Y														Y		U/E	Y	Y		
4420	Unapportioned Authority - Pending Rescission	C	E	Y	Y															U	Y	Y		
4430	Unapportioned Authority - OMB Deferral	C	E	Y	Y															U	Y	Y		
4450	Unapportioned Authority	C	B	Y	Y													Y		U				

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4450	Unapportioned Authority	C	E	Y	Y													Y		U/E	Y	Y		
4510	Apportionments	C	E	Y	Y						Y									U	Y	Y		
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	E	Y	Y						Y									U				
4610	Allotments - Realized Resources	C	E	Y	Y						Y									U	Y	Y		
4620	Unobligated Funds Exempt From Apportionment	C	B	Y	Y													Y		U				
4620	Unobligated Funds Exempt From Apportionment	C	E	Y	Y						Y							Y		U/E	Y	Y		
4630	Funds Not Available for Commitment/Obligation	C	E	Y	Y	Y														U	Y	Y		
4650	Allotments - Expired Authority	C	B	Y	Y	Y												Y		E				
4650	Allotments - Expired Authority	C	E	Y	Y	Y												Y		E		Y		
4690	Anticipated Resources - Programs Exempt From Apportionment	C	E	Y	Y						Y									U				
4700	Commitments - Programs Subject to Apportionment	C	E	Y	Y						Y									U	Y	Y		
4720	Commitments - Programs Exempt From Apportionment	C	E	Y	Y						Y									U	Y	Y		
4801	Undelivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y		U/E		Y		
4801	Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E				
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	E	Y										Y	Y			Y		U/E				
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E	Y														Y		U/E				
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y		U/E				
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y	
4901	Delivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y		U/E		Y		
4901	Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4902	Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y	
4908	Authority Outlayed Not Yet Disbursed	C	B	Y	Y	Y		Y				Y					Y	Y		U		Y	Y	
4908	Authority Outlayed Not Yet Disbursed	C	E	Y	Y	Y		Y				Y					Y	Y		U		Y	Y	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E				

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Section IV

Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																							
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/Indef	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E	Y														Y		U/E					
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y		U/E					
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E					
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y		
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																									

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

FOOTNOTES AND ADDITIONAL INFORMATION:

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

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

Attribute	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
Advance Flag Code	F	Advanced from Future Year	Financing Account Code	D	Direct
Advance Flag Code	P	Advanced in Prior Year	Financing Account Code	G	Guaranteed
Advance Flag Code	X	Not Applicable	Financing Account Code	N	Non-financing
Apportionment Category Code	A	Category A	Fund Type Code	1	General Fund
Apportionment Category Code	B	Category B	Fund Type Code	4	Intra-governmental Revolving or Management Fund
Apportionment Category Code	E	Exempt From Apportionment	Fund Type Code	3	Public Enterprise Revolving Fund
Authority Type Code	D	Advance Appropriation	Fund Type Code	2	Special Fund
Authority Type Code	P	Appropriation	Fund Type Code	7	Trust (non-revolving) Fund
Authority Type Code	B	Borrowing Authority	Fund Type Code	8	Trust Revolving Fund
Authority Type Code	C	Contract Authority	Normal Balance Indicator	C	Credit
Authority Type Code	R	Re-appropriation	Normal Balance Indicator	D	Debit
Authority Type Code	S	Spending Authority From Offsetting Collections			
			Prior Year Adjustment Code	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Availability Time Indicator	A	Available in current period	Prior Year Adjustment Code	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Availability Time Indicator	S	Available in subsequent period	Prior Year Adjustment Code	X	Not an adjustment to prior-year reporting
Begin End Indicator	B	Beginning Balance	Reduction Type Code	ATB	Across the Board Reduction
Begin End Indicator	E	Ending Balance	Reduction Type Code	OTR	Reductions other than ATB and SEQ
			Reduction Type Code	SEQ	Sequestration
BEA Category Indicator	D	Discretionary	Reduction Type Code	XXX	N.A.
BEA Category Indicator	M	Mandatory			
Borrowing Source Code	F	Federal Financing Bank			
Borrowing Source Code	P	Public			
Borrowing Source Code	T	Treasury	Reimbursable Flag Indicator	D	Direct
			Reimbursable Flag Indicator	R	Reimbursable
Debit Credit Code	C	Credit			
Debit Credit Code	D	Debit	TAFS Status Indicator	E	Expired
			TAFS Status Indicator	U	Unexpired
Definite Indefinite Flag Code	D	Definite			
Definite Indefinite Flag Code	I	Indefinite	Transaction Partner Code	E	Non Federal - Exception
			Transaction Partner Code	F	Federal
Expiration Flag Indicator	N	No	Transaction Partner Code	G	General Fund
Expiration Flag Indicator	Y	Yes	Transaction Partner Code	N	Non Federal

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

Attribute	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
			Transaction Partner Code	Z	Non-Reciprocating Federal Activity
			Year Of Budget Authority Code	BAL	Outlays from balances brought forward
			Year Of Budget Authority Code	NEW	Outlays from new budget authority

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

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 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 BFS:

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources.....	V - 3
➤ OMB Form and Content Financial Statements	
• Statement of Budgetary Resources.....	V - 52
➤ FMS 2108: Yearend Closing Statement	V - 74

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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					Addl. Info					
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				
BUDGETARY RESOURCES																																	
All accounts:																																	
		0900				Total new obligations																											
N	Y	0900	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X				U						1	
N	Y	0900	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X				U						1	
N	Y	0900	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X				U						1	
N	Y	0900	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X				U						1	
N	Y	0900	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X				U							
N	Y	0900	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X				U							
N	Y	0900	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X				U						1	
N	Y	0900	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X				U						1	
N	Y	0900	-	+	4902	Delivered Orders - Obligations, Paid	E															X				U							
N	Y	0900	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X				U			4	N	1		
N	Y	0900	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X				U		4	N	1			
N	Y	0900	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X				U		1				1	
N	Y	0900	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X				U		1				1	
N	Y	0900	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X				U							
N	Y	0900	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X				U							
Unobligated balance:																																	
		1000				Unobligated balance brought forward, Oct 1																											3
Y	Y	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X			U	U						1	
Y	Y	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						B/P									X			SEQ/XXX	U/E	U					2/7	
Y	Y	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X			XXX	U/E	U					1	
Y	Y	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B																	D/M		SEQ/XXX	U/E	U				2/7	
Y	Y	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X				U	U					7	
Y	Y	1000	+	-	4137	Transfers of Contract Authority - Allocation	B															X				U	U					7	
Y	Y	1000	+	-	4139	Contract Authority Carried Forward	B																			U	U					1/7	
Y	Y	1000	+	-	4139	Contract Authority Carried Forward	B																			U	U			3/4	N		
Y	Y	1000	+	-	4149	Borrowing Authority Carried Forward	B																			U	U					1/3/4/7	
Y	Y	1000	+	-	4153	Transfers of Contract Authority - Nonallocation	B															X				U	U					7	
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X				U	U					2/7	
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B																			U	U					3	N
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B																			U	U					1	
Y	Y	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X			XXX	U/E	U					1/2/7	
Y	Y	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B																		M	SEQ/XXX	U/E	U				2/7	
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																		M	XXX	U	U				3	N
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																		D	XXX	U	U				2/7	
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																		M	SEQ/XXX	U	U				2/7	
Y	Y	1000	+	-	4201	Total Actual Resources - Collected	B																			U/E	U						
Y	Y	1000	+	-	4221	Unfilled Customer Orders Without Advance	B																			F/E	X						
Y	Y	1000	+	-	4222	Unfilled Customer Orders With Advance	B																				X						
Y	Y	1000	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B																				U/E	U					
Y	Y	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B																				U/E	U					
Y	Y	1000	+	-	4283	Interest Receivable From Treasury	B																				U/E	U					
Y	Y	1000	+	-	4285	Receivable From the Liquidating Fund	B																				U/E	U					
Y	Y	1000	+	-	4286	Receivable From the Financing Fund	B																				U/E	U					
Y	Y	1000	+	-	4287	Other Federal Receivables	B																				U/E	U					

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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.																													
		Nonexpenditure transfers:																													
		1010 Unobligated balance transferred to other accounts (-)																													
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					
		1011 Unobligated balance transferred from other accounts																													
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					
		1012 Unobligated balance transfers between expired and unexpired accounts																													
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			
		1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)																													
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	
		Adjustments:																													
		1020 Adjustment to unobligated balance brought forward, Oct 1 (+ or -)																													
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		

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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	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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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	+	-	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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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	+	-	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	
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	+	-	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:				USSGL Account Attributes for FACTS II																		TAFS Attributes								
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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	Expir-ation 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							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				
		1021				Recoveries of prior year unpaid obligations																											
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								
		1022				Capital transfer of unobligated balances to general fund (-)																											
Y	Y	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															X		U/E	U								
		1023				Unobligated balances applied to repay debt (-)																											
Y	Y	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															X		U/E	U								
		1024				Unobligated balance of borrowing authority withdrawn (-)																											
Y	Y	1024	+	-	4144	Borrowing Authority Withdrawn	E															X		U	U								
		1025				Unobligated balance of contract authority withdrawn (-)																											
Y	Y	1025	+	-	4134	Contract Authority Withdrawn	E															X		U	U								
		1026				Adjustment for change in allocation of trust fund limitation or foreign exchange valuation																											
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				Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)																											
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																											
Y	Y	1028				Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)																											
						This line is not required to be supported by the USSGL at this time, but will be required in the future.																											
Y	Y	1029				Other balances withdrawn (-)																											
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					
		1031				Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)																											
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						
		Anticipated transfers and adjustments:																															
Y	N	1040	+	-	4180	Anticipated Transfers - Prior-Year Balances	E																	U								2	
		1041				Anticipated recoveries of prior year unpaid obligations																											
Y	N	1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D																U								2	

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USSGL Crosswalks for Fiscal 2014 Reporting:					USSGL Account Attributes for FACTS II																			TAFS Attributes												
SF 133: Report on Budget Execution and Budgetary Resources																																				
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		1042				Anticipated capital transfers and redemption of debt (unobligated balances) (-)																														
Y	N	1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																	U					2							
Y	Y	1050				Unobligated balance (total)																														
					This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).																															
						Expired unobligated balance available for adjustment only:																														
						Expired unobligated balance brought forward, Oct 1																														
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																	E												
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									M						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												
						Expired unobligated balance transferred to other accounts (-)																														
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												
						Expired unobligated balance transferred from other accounts																														
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												
						Expired unobligated balance transfers between expired and unexpired accounts																														
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								
						Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)																														
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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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															B/P		E								
Y	N	1080	+	-	4176	Allocation Transfers of Prior-Year Balances										E															B/P		E								
Y	N	1080	+	-	4190	Transfers - Prior-Year Balances										E															B/P		E								
Y	N	1080	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations										E															B/P		E								
Y	N	1080	+	-	4192	Balance Transfers - Unexpired to Expired										E															B/P		E								
Y	N	1080	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose										E										D/M						B/P		E							
Y	N	1080	+	-	4196	Balance Transfers-In - Expired to Expired										E		D														B/P		E							
Y	N	1080	+	-	4197	Balance Transfers-Out - Expired to Expired										E		C														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																B/P		E							
Y	N	1080	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources										E									M							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																	P		SEQ	E			2/7		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority										E																	P		SEQ	E			3/4		N
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority										E											D						P		OTR	E			2/7		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority										E																	P		ATB/OTR/SEQ	E			2/7		
Y	N	1080	+	-	4382	Temporary Reduction - New Budget Authority										E																	P		OTR/SEQ	E			2/7		

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USSGL Crosswalks for Fiscal 2014 Reporting:				USSGL 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.	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	+	-	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											
		1081	Recoveries of prior year unpaid obligations in expired accounts																																
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											
		1082	Capital transfer of expired unobligated balances to general fund (-)																																
Y	N	1082	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																X	E											
		1083	Expired unobligated balances applied to repay debt (-)																																
Y	N	1083	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																X	E											
		1086	Adjustment for change in allocation of trust fund limitation in expired accounts																																
Y	N	1086	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																X	E											
		1089	Other expired unobligated balances withdrawn (-)																																
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	1099	Expired unobligated balance (total)																																
		This line is calculated. Equals sum of lines 1050 for expired accounts (lines 1060 through 1089 (SF133)).																																	
		Budget authority:																																	
		Appropriations:																																	
		Discretionary:																																	
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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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														
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Y	Y	1100	+	-	4115	Loan Subsidy Appropriation	E						P			D							X		U	U		1								
Y	Y	1100	+	-	4115	Loan Subsidy Appropriation	E						P			D							X		U	U		3/4	N							
Y	Y	1100	+	-	4116	Debt Forgiveness Appropriation	E						P			D							X		U	U										
Y	Y	1100	+	-	4117	Loan Administrative Expense Appropriation	E						P			D							X		U	U		1								
Y	Y	1100	+	-	4117	Loan Administrative Expense Appropriation	E						P			D							X		U	U		3/4	N							
Y	Y	1100	+	-	4119	Other Appropriations Realized	E						P	X		D							X		U	U										
Y	Y	1100	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X		U	U		1								
Y	Y	1100	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X		U	U		3/4	N							
Y	Y	1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E									D							X		U	U		1								
Y	Y	1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E									D							X		U	U		3/4	N							
1101 Appropriation (special or trust fund)																																				
Y	Y	1101	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			D							X	XXX	U	U		2/7								
Y	Y	1101	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P			D							X		U	U		2/7								
Y	Y	1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			D							X		U	U		2/7								
Y	Y	1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D							X		U/E	U		1/2/7								
Y	Y	1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D							X		U	U		2/7								
Y	Y	1101	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D							X	XXX	U/E	U		2/7		1						
Y	Y	1101	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			D							X	XXX	U/E	U		2/7		1						
Y	Y	1101	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D							X	XXX	U/E	U		2/7		1						
Y	Y	1101	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D							X	XXX	U/E	U		2/7		1						
Y	Y	1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D							X	XXX	U/E	U		1/2/7								
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X	XXX	U/E	U		2/7								
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X	XXX	U	U		1								
Y	Y	1101	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X		U	U		2/7								
Y	Y	1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X	ATB/OTR/XXX	U/E	U		2/7		1						
Y	Y	1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	ATB/OTR/XXX	U/E	U		2/7		1						
Y	Y	1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D							X		U	U		2/7		1						
Y	Y	1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D							X		U	U		2/7		1						
1102 Appropriation (previously unavailable)																																				
Y	Y	1102	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			D							X	SEQ	U	U		2/7		1						
Y	Y	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X	SEQ	U/E	U		2/7		1						
Y	Y	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X	SEQ	U/E	U		3/4	N	1						
Y	Y	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	SEQ	U/E	U		2/7		1						
Y	Y	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X	SEQ	U/E	U		3/4	N	1						
1103 Appropriation available from subsequent year																																				
Y	Y	1103	+	-	4119	Other Appropriations Realized	E						P	F		D							X		U	U										
1104 Appropriation available in prior year (-)																																				
Y	Y	1104	-	+	4119	Other Appropriations Realized	E						P	P		D							X		U	U										
1105 Reappropriation																																				
Y	Y	1105	+	-	4150	Reappropriations - Transfers-In	E									D							X		U	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	
						Nonexpenditure transfers:																								
						1120 Appropriations transferred to other accounts (-)																								
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		U	U		2/7		1
Y	Y	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####				X		U	U		2/7		1
Y	Y	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####				X		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				
						1121 Appropriations transferred from other accounts																								
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		U/E	U		2/7		1
Y	Y	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####				X		U/E	U		2/7		1
Y	Y	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####				X		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				
						Adjustments:																								
						1130 Appropriations permanently reduced (-)																								
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P			D							X		U	U				
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						R			D							X		U	U				
						1131 Unobligated balance of appropriations permanently reduced (-)																								
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		U/E	U				
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			D							X		U	U				
						1132 Appropriations temporarily reduced (-)																								
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							X		U	U		2/7		
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D							X		U	U		3/4		N
Y	Y	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D							X		U	U		2/7		
						1133 Unobligated balance of appropriations temporarily reduced (-)																								
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D							X		U	U		2/7		
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D							X		U	U		3/4		N
Y	Y	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D							X		U	U		2/7		

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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		
		1134	Appropriations precluded from obligation (-)																												
Y	Y	1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D						X		U	U				2		
Y	Y	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D						X		U	U		2/7		1		
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D						X		U	U		2/7		1		
		1135	Appropriations applied to repay debt (-)																												
Y	Y	1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D						X		U	U						
		1137	Appropriations applied to liquidate contract authority (-)																												
Y	Y	1137	+	-	4135	Contract Authority Liquidated	E						P			D						X		U	U						
Y	Y	1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D						X		U	U		7		1		
Y	Y	1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D						X		U	U		7		1		
Y	Y	1137	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E															X		U	U		7				
Y	Y	1137	+	-	4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	E															X		U	U		7				
		1138	Appropriations applied to liquidate contract authority withdrawn (-)																												
Y	Y	1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D						X		U	U						
		1139	Appropriations substituted for borrowing authority (-)																												
Y	Y	1139	+	-	4140	Substitution of Borrowing Authority	E						P			D						X		U	U		1				
			Anticipated appropriations:																												
		1150	Anticipated appropriation (+ or -)																												
Y	N	1150	+	-	4120	Anticipated Indefinite Appropriations	E									D								U					2		
		1151	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																												
Y	N	1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D								U					2		
Y	N	1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									D								U					2		
Y	N	1151	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			D								U					2		
		1152	Anticipated capital transfers and redemption of debt (appropriations) (-)																												
Y	N	1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D								U					2		
Y	Y	1160	Appropriation, discretionary (total)																												
			This line is calculated. Equals sum of lines 1152 (SF 133) and lines 1100 through 1139 (P&F).																												
			Advance appropriations :																												
		1170	Advance appropriation																												
Y	Y	1170	+	-	4111	Debt Liquidation Appropriations	E						D			D						X		U	U		1				
Y	Y	1170	+	-	4111	Debt Liquidation Appropriations	E						D			D						X		U	U		3/4	N			
Y	Y	1170	+	-	4115	Loan Subsidy Appropriation	E						D			D						X		U	U		1				
Y	Y	1170	+	-	4115	Loan Subsidy Appropriation	E						D			D						X		U	U		3/4	N			
Y	Y	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D			D						X		U	U		1				
Y	Y	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D			D						X		U	U		3/4	N			
Y	Y	1170	+	-	4119	Other Appropriations Realized	E						D			D						X		U	U						
		1171	Advance appropriation (special or trust fund)																												
Y	Y	1171	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			D						X	XXX	U	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	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		
Adjustments:																															
1173 Advance appropriations permanently reduced (-)																															
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				
1174 Advance appropriations temporarily reduced (-)																															
Y	Y	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D						X	OTR	U	U		2/7				
Y	Y	1180	Advance appropriation, discretionary (total)																												
This line is calculated. Equals sum of lines 1170 through 1174.																															
Mandatory:																															
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		
1201 Appropriation (special or trust fund)																															
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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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	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	Appropriation (previously unavailable)																											
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	Reappropriation																											
Y	Y	1204	+	-	4150	Reappropriations - Transfers-In	E									M						X		U	U					
			Nonexpenditure transfers:																											
		1220	Appropriations transferred to other accounts (-)																											
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	Appropriations transferred from other accounts																											
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					
			Adjustments:																											
		1230	Appropriations and/or unobligated balance of appropriations permanently reduced (-)																											
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	Appropriations and/or unobligated balance of appropriations temporarily reduced (-)																											
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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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		
		1234	Appropriations precluded from obligation (-)																												
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		
		1235	Capital transfer of appropriations to general fund (-)																												
Y	Y	1235	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						P			M						X		U	U		2				
		1236	Appropriations applied to repay debt (-)																												
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M						X		U	U						
		1238	Appropriations applied to liquidate contract authority (-)																												
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		
		1239	Appropriations substituted for borrowing authority (-)																												
Y	Y	1239	+	-	4140	Substitution of Borrowing Authority	E						P			M						X		U	U		3	N			
			Anticipated appropriations:																												
		1250	Anticipated appropriation (+ or -)																												
Y	N	1250	+	-	4120	Anticipated Indefinite Appropriations	E									M								U						2	
		1251	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																												
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	
		1252	Anticipated capital transfers and redemption of debt (appropriations) (-)																												
Y	N	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M								U						2	
Y	Y	1260	Appropriation, mandatory (total)																												
			This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).																												
			Advance appropriations :																												
		1270	Advance appropriation																												
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						
		1271	Advance appropriation (special or trust fund)																												
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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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	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			
Adjustments:																																
1272 Advance appropriations permanently reduced (-)																																
Y	Y	1272	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
1273 Advance appropriations temporarily reduced (-)																																
Y	Y	1273	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
Y	Y	1280	Advance appropriation, mandatory (total)																													
This line is calculated. Equals sum of lines 1270 through 1273.																																
Borrowing authority:																																
Discretionary:																																
1300 Borrowing authority																																
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							
Adjustments:																																
1320 Borrowing authority permanently reduced (-)																																
Y	Y	1320	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	OTR	U	U							
Anticipated borrowing authority:																																
1330 Anticipated reductions to current fiscal year borrowing authority (-)																																
Y	N	1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D								U					2			
Y	Y	1340	Borrowing authority, discretionary (total)																													
This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																																
Mandatory:																																
1400 Borrowing authority																																
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			
Adjustments:																																
1420 Borrowing authority permanently reduced (-)																																
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				
1421 Borrowing authority temporarily reduced (-)																																
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		
		1422				Borrowing authority applied to repay debt (-)																									
Y	Y	1422	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B			M							X	U	U		2/7				
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E																X	U	U		3/4	D/G			
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E																X	U	U		3/4	N			
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E																X	U	U		1/8				
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X	U	U		7				
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X	U	U		3	N			
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X	U	U		4	D			
						Anticipated borrowing authority:																									
		1430				Anticipated reductions to current fiscal year borrowing authority (-)																									
Y	N	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M								U						2	
Y	N	1430	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						B			M								U			3	N	2		
Y	Y	1440				Borrowing authority, mandatory (total)																									
						This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1422 (P&F).																									
						Contract authority:																									
						Discretionary:																									
		1500				Contract authority																									
Y	N	1500	+	-	4032	Estimated Indefinite Contract Authority	E									D								U			1/7		2		
Y	N	1500	+	-	4032	Estimated Indefinite Contract Authority	E									D								U			3/4	N	2		
Y	Y	1500	+	-	4131	Current-Year Contract Authority Realized	E									D							X	U	U		1/7				
Y	Y	1500	+	-	4131	Current-Year Contract Authority Realized	E									D							X	U	U		3/4	N			
Y	Y	1500	+	-	4133	Decreases to Indefinite Contract Authority	E									D							X	U	U		1/7				
Y	Y	1500	+	-	4133	Decreases to Indefinite Contract Authority	E									D							X	U	U		3/4	N			
						Nonexpenditure transfers :																									
		1510				Contract authority transferred to other accounts (-)																									
Y	Y	1510	+	-	4137	Transfers of Contract Authority - Allocation	E	C								D		##	####				X	U	U		7		1		
Y	Y	1510	-	+	4137	Transfers of Contract Authority - Allocation	B	C								D		##	####				X	U	U		7		1		
		1511				Contract authority transferred from other accounts																									
Y	Y	1511	+	-	4137	Transfers of Contract Authority - Allocation	E	D								D		##	####				X	U	U		7		1		
Y	Y	1511	-	+	4137	Transfers of Contract Authority - Allocation	B	D								D		##	####				X	U	U		7		1		
						Adjustments:																									
		1520				Contract authority and/or unobligated balance of contract authority permanently reduced (-)																									
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X	U	U		7				
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X	U	U		1				
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X	U	U		3/4	N			
Y	Y	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D							X	U	U		1/7				
Y	Y	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D							X	U	U		3/4	N			
		1522				Contract authority precluded from obligation (limitation on obligations) (-)																									
Y	Y	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			D							X	U	U		1/7		2		
Y	Y	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			D							X	U	U		3/4	N	2		
Y	Y	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D							X	U	U		7		1		
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			D							X	U	U		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	
						Anticipated contract authority:																								
		1530				Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																								
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D								U			1/7		2	
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D								U			3/4	N	2	
		1531				Anticipated adjustments to current year contract authority (+ or -)																								
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D								U			1/7		2	
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D								U			3/4	N	2	
Y	Y	1540				Contract authority, discretionary (total)																								
						This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																								
						Mandatory:																								
Y	N	1600	+	-	4032	Estimated Indefinite Contract Authority	E									M								U			1/7		2	
Y	N	1600	+	-	4032	Estimated Indefinite Contract Authority	E									M								U			3/4	N	2	
Y	Y	1600	+	-	4131	Current-Year Contract Authority Realized	E									M						X		U	U		1/2/7			
Y	Y	1600	+	-	4131	Current-Year Contract Authority Realized	E									M						X		U	U		3/4	N		
Y	Y	1600	+	-	4133	Decreases to Indefinite Contract Authority	E									M						X		U	U		1/7			
Y	Y	1600	+	-	4133	Decreases to Indefinite Contract Authority	E									M						X		U	U		3/4	N		
		1603				Contract authority (previously unavailable)																								
Y	Y	1603	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						C									X		U	U		7			
Y	Y	1603	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C			M						X		U	U		2/7		1	
Y	Y	1603	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C			M						X		U	U		2/7		1	
						Nonexpenditure transfers:																								
Y	Y	1610	+	-	4137	Transfers of Contract Authority - Allocation	E	C								M			##	####		X		U	U		7		1	
Y	Y	1610	-	+	4137	Transfers of Contract Authority - Allocation	B	C								M			##	####		X		U	U		7		1	
Y	Y	1610	+	-	4153	Transfers of Contract Authority - Nonallocation	E	C											##	####		NEW	X	U	U		7		1	
Y	Y	1610	-	+	4153	Transfers of Contract Authority - Nonallocation	B	C											##	####		NEW	X	U	U		7		1	
Y	Y	1611	+	-	4137	Transfers of Contract Authority - Allocation	E	D								M			##	####		X		U	U		7		1	
Y	Y	1611	-	+	4137	Transfers of Contract Authority - Allocation	B	D								M			##	####		X		U	U		7		1	
Y	Y	1611	+	-	4153	Transfers of Contract Authority - Nonallocation	E	D											##	####		NEW	X	U	U		7		1	
Y	Y	1611	-	+	4153	Transfers of Contract Authority - Nonallocation	B	D											##	####		NEW	X	U	U		7		1	
						Adjustments:																								
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X		U	U		1/2			
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X		U	U		3/4	N		
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X		U	U		7			
Y	Y	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X		U	U		1/7			
Y	Y	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X		U	U		3/4	N		
Y	Y	1621	+	-	4382	Temporary Reduction - New Budget Authority	E						C			M						X		U	U		2/7			
Y	Y	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M						X		U	U		1/7		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																							
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																						
		Anticipated contract authority:																																																		
		Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																																																		
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																							
		Anticipated adjustments to current year contract authority (+ or -)																																																		
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	Contract authority, mandatory (total)																																																	
		This line is calculated. Equals sum of lines 1631 (SF133) and lines 1600 through 1622 (P&F).																																																		
		Spending authority from offsetting collections:																																																		
		Discretionary:																																																		
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																										
		Change in uncollected payments, Federal sources (+ or -)																																																		
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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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	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
			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					
			Adjustments:																												
		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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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	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	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																																																		
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	Spending authority from offsetting collections applied to repay debt (-)																																																		
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D							X		U	U																											
		1727	Spending authority from offsetting collections applied to liquidate contract authority (-)																																																		
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E						S			D							X		U	U																											
		1728	Spending authority from offsetting collections substituted for borrowing authority (-)																																																		
Y	Y	1728	+	-	4140	Substitution of Borrowing Authority	E						S			D							X		U	U																											
		1740	Anticipated spending authority from offsetting collections: Anticipated collections, reimbursements, and other income																																																		
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	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																																																		
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	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																																																		
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D									U					2																							
Y	Y	1750	Spending authority from offsetting collections, discretionary (total)																																																		
This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																																																					
		1800	Mandatory: Collected																																																		
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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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	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					S			M							X		U	U		3	N	1	
Y	Y	1810	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C					S			M							X		U	U		3	N	1	
Y	Y	1810	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C					S			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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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. Agcy.	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:																												
		1840	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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USSGL Crosswalks for Fiscal 2014 Reporting:						USSGL 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.	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				Spending authority from offsetting collections, mandatory (total)																												
		This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																																
Y	Y	1900				Budget authority (total)																												
		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				Adjustment for new budget authority used to liquidate deficiencies (-)																												
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																																
Y	N	1910				Total budgetary resources																												
		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				Total budgetary resources available																												
		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	Memorandum (non-add) entries:																																
		All accounts:																																
N	Y	1940				Unobligated balance expiring (-)																												
N	Y	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																											
N	Y	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																											
N	Y	1940	+	-	4450	Unapportioned Authority	E																											
N	Y	1940	+	-	4510	Apportionments	E								A/S																			
N	Y	1940	+	-	4610	Allotments - Realized Resources	E																											
N	Y	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																											
N	Y	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																											
N	Y	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																											
N	Y	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																											
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																											
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																											
N	Y	1941	-	+	4450	Unapportioned Authority	E																											
N	Y	1941	-	+	4510	Apportionments	E																											
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																											
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																											
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																											
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																											
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																											
		Special and non-revolving trust funds only:																																
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E																											
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E																											
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																											
N	Y	1951	-	+	4420	Unapportioned Authority - Pending Rescission	E																											
N	Y	1951	-	+	4430	Unapportioned Authority - OMB Deferral	E																											
N	Y	1951	-	+	4450	Unapportioned Authority	E																											
N	Y	1951	-	+	4510	Apportionments	E																											

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USSGL Crosswalks for Fiscal 2014 Reporting:										USSGL 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.	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	Expired unobligated balance, start of year																												
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	Expired unobligated balance, end of year																												
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																		E		2/7				
		1954	Unobligated balance canceling																												
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	Other balances withdrawn and returned to general fund																												
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				
STATUS OF BUDGETARY RESOURCES																															
Obligations incurred:																															
Direct:																															
		2001	Category A (by quarter)																												
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	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A		###											X									
Y	N	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	A		###											X									
		2002	Category B (by project)																													
Y	N	2002	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	B		###	###										X							1,4		
Y	N	2002	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	B		###	###										X							1,4		
Y	N	2002	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B		###	###										X							1,4		
Y	N	2002	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	B		###	###										X							1,4		
Y	N	2002	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	B		###	###										X							4		
Y	N	2002	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B		###	###										X							4		
Y	N	2002	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	B		###	###										X							1,4		
Y	N	2002	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	B		###	###										X							1,4		
Y	N	2002	-	+	4902	Delivered Orders - Obligations, Paid	E		D	B		###	###										X							4		
Y	N	2002	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	B		###	###										X							4		
Y	N	2002	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	B		###	###										X							4		
		2003	Exempt from apportionment																													
Y	N	2003	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	E													X							1		
Y	N	2003	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	E													X							1		
Y	N	2003	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X							1		
Y	N	2003	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	E													X							1		
Y	N	2003	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	E													X									
Y	N	2003	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X									
Y	N	2003	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	E													X							1		
Y	N	2003	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	E													X							1		
Y	N	2003	-	+	4902	Delivered Orders - Obligations, Paid	E		D	E													X									
Y	N	2003	-	+	4908	Authority Outlaid Not Yet Disbursed	E		D	E													X							1		
Y	N	2003	+	-	4908	Authority Outlaid Not Yet Disbursed	B		D	E													X							1		
Y	N	2003	+	-	4908	Authority Outlaid Not Yet Disbursed	B		D	E													X							1		
Y	N	2003	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	E													X									
Y	N	2003	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	E													X									
Y	N	2004	Direct obligations (total)																													
This line is calculated. Equals sum of lines 2001 through 2003.																																
		Reimbursable:	Category A (by quarter)																													
Y	N	2101	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	A		###											X							1		
Y	N	2101	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	A		###											X							1		
Y	N	2101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###											X							1		
Y	N	2101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	A		###											X							1		
Y	N	2101	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	A		###											X									
Y	N	2101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###											X									
Y	N	2101	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	A		###											X							1		
Y	N	2101	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	A		###											X							1		

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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	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	Category B (by project)																												
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	Exempt from apportionment																												
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	Reimbursable obligations (total)																												
			This line is calculated. Equals sum of lines 2101 through 2103.																												
Y	N	2190	Obligations incurred																												
			This line is calculated. Equals sum of lines 2001 through 2003 and 2101 through 2103. Also equals the sum of lines 2004 and 2104.																												
			Unobligated balance																												
			Apportioned																												
		2201	Available in the current period																												
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	Available in subsequent periods																												
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	Anticipated (+ or -)																												
Y	N	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U					2		
		Exempt from apportionment																													
		2301	Available in the current period																												
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	Available in subsequent periods																												
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	Anticipated (+ or -)																												
Y	N	2303	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								A									U					2		
		Unapportioned																													
		2401	Deferred																												
Y	N	2401	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U							
		2402	Withheld pending rescission																												
Y	N	2402	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U							
		2403	Other																												
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	Expired unobligated balance: end of year																												
Y	N	2413	-	+	4450	Unapportioned Authority	E																B/P	U							
Y	N	2413	-	+	4650	Allotments - Expired Authority	E																	U							
Y	N	2490	Unobligated balance, end of year																												
		This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.																													
Y	N	2500	Total budgetary resources																												
		This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910.																													

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USFGL Crosswalks for Fiscal 2014 Reporting:		USSGL 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.	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	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info						
Memorandum (non-add) entries:																																			
Y	N	2501	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		A/B																									
Y	N	2501	-	+	4070	Anticipated Collections From Federal Sources	E	C		A/B														U											
Y	N	2501	-	+	4210	Anticipated Reimbursements and Other Income	E	C		A/B														U											
Y	N	2501	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C		A/B														U											
Y	N	2501	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		A/B														U											
Y	N	2501	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U											
Y	N	2501	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U											
Y	N	2501	-	+	4450	Unapportioned Authority	E																	U											
Y	N	2501	-	+	4450	Unapportioned Authority	E															B/P		E											
Y	N	2501	-	+	4510	Apportionments	E																	U											
Y	N	2501	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E																	U											
Y	N	2501	-	+	4610	Allotments - Realized Resources	E																	U											
Y	N	2501	-	+	4630	Funds Not Available for Commitment/Obligation	E				A/B													U											
Y	N	2501	-	+	4650	Allotments - Expired Authority	E				A/B													E											
Y	N	2501	-	+	4700	Commitments - Programs Subject to Apportionment	E																	U											
Y	N	2501	-	+	4801	Undelivered Orders - Obligations, Unpaid	E				A/B												X	U/E											
Y	N	2501	+	-	4801	Undelivered Orders - Obligations, Unpaid	B				A/B												X	U/E											
Y	N	2501	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				A/B												X	U/E											
Y	N	2501	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				A/B												X	U/E											
Y	N	2501	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				A/B												X	U/E											
Y	N	2501	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				A/B												X	U/E											
Y	N	2501	-	+	4901	Delivered Orders - Obligations, Unpaid	E				A/B												X	U/E											
Y	N	2501	+	-	4901	Delivered Orders - Obligations, Unpaid	B				A/B												X	U/E											
Y	N	2501	-	+	4902	Delivered Orders - Obligations, Paid	E				A/B												X	U/E											
Y	N	2501	-	+	4908	Authority Outlayed Not Yet Disbursed	E				A												X	U											
Y	N	2501	+	-	4908	Authority Outlayed Not Yet Disbursed	B				A												X	U											
Y	N	2501	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				A/B												X	U/E											
Y	N	2501	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				A/B												X	U/E											
Exempt from apportionment																																			
Y	N	2502	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		E														U											
Y	N	2502	-	+	4070	Anticipated Collections From Federal Sources	E	C		E														U											
Y	N	2502	-	+	4210	Anticipated Reimbursements and Other Income	E	C		E														U											
Y	N	2502	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C		E														U											
Y	N	2502	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		E														U											
Y	N	2502	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U											
Y	N	2502	-	+	4630	Funds Not Available for Commitment/Obligation	E				E													U											
Y	N	2502	-	+	4650	Allotments - Expired Authority	E				E													E											
Y	N	2502	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E																	U											
Y	N	2502	-	+	4720	Commitments - Programs Exempt From Apportionment	E																	U											
Y	N	2502	-	+	4801	Undelivered Orders - Obligations, Unpaid	E				E													U/E											
Y	N	2502	+	-	4801	Undelivered Orders - Obligations, Unpaid	B				E												X	U/E											
Y	N	2502	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				E													U/E											
Y	N	2502	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				E												X	U/E											
Y	N	2502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				E												X	U/E											
Y	N	2502	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				E												X	U/E											
Y	N	2502	-	+	4901	Delivered Orders - Obligations, Unpaid	E				E												X	U/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	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	Direct unobligated balance, end of year																													
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	Reimbursable unobligated balance, end of year																													
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								
CHANGE IN OBLIGATED BALANCE																																

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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			
		3020	Outlays (gross) (-)																													
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							
		3030	Unpaid obligations transferred to other accounts (-)																													
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							
		3031	Unpaid obligations transferred from other accounts																													
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							
		3040	Recoveries of prior year unpaid obligations, unexpired accounts (-)																													
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							
		3041	Recoveries of prior year unpaid obligations, expired accounts (-)																													
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							
		3050	Unpaid obligations, end of year																													
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							
		Uncollected payments:																														
		3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)																													
Y	Y	3060	-	+	4221	Unfilled Customer Orders Without Advance	B																	F/E	X						U/E	U/E
Y	Y	3060	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B																	X		U/E	U/E					
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B																F/E	X		U/E	U/E					
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B																	X		U/E	U/E					
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B																	X		U/E	U/E					
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B																	X		U/E	U/E					
Y	Y	3060	-	+	4287	Other Federal Receivables	B																	X		U/E	U/E					

SUPPLEMENT

Section V

USSGL Crosswalks for Fiscal 2014 Reporting:					USSGL 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.	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		
		3061				Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)																									
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				
		3070				Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																									
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E																F/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	
		3071				Change in uncollected pymts, Fed sources, expired accounts (+ or -)																									
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	
		3080				Uncollected pymts, Fed sources transferred to other accounts																									
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												##	####	F/E		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												##	####	F/E		X	U/E	U/E					
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C												##	####			X	U/E	U/E					

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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	
		3081				Uncollected pymts, Fed sources transferred from other accounts (-)																								
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					
		3090				Uncollected pymts, Fed sources, end of year (-)																								
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														F/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					
						Memorandum (non-add) entries:																								
Y	Y	3100				Obligated balance, start of year (+ or -)																								
						This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																								
Y	Y	3200				Obligated balance, end of year (+ or -)																								
						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.																								
						BUDGET AUTHORITY AND OUTLAYS, NET																								
						Discretionary:																								
						Gross budget authority and outlays:																								
Y	Y	4000				Budget authority, gross																								
						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)].																								
						Outlays from new discretionary authority																								
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
						Outlays from discretionary balances																								
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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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	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	Outlays, gross (total)																												
This line is calculated. Equals sum of lines 4010 through 4011.																															
Offsets against gross budget authority and outlays:																															
Offsetting collections (collected) from:																															
4030 Federal sources (-)																															
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					
4031 Interest on Federal securities (-)																															
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	
4033 Non-Federal sources (-)																															
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				
4034 Offsetting governmental collections (-)																															
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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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.	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.																									
			Additional offsets against gross budget authority only:																									
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			U	U				1
Y	Y	4050	+	4251	Reimbursements and Other Income Earned - Receivable	B								D						X			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			E					1
Y	N	4051	+	4251	Reimbursements and Other Income Earned - Receivable	B								D						X			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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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						
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									
					4053 Anticipated offsetting collections (+ or -)																														
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	Additional offsets against budget authority only (total)				This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																												
Y	Y	4070	Budget authority, net (discretionary)				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	Outlays, net (discretionary)				This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																												
					Mandatory:																														
					Gross budget authority and outlays:																														
Y	Y	4090	Budget authority, gross				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)].																												
					Outlays from new mandatory authority																														
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 Outlaid Not Yet Disbursed	E									M						NEW	X	U	U		1	1							
Y	Y	4100	-	+	4908	Authority Outlaid Not Yet Disbursed	E									M						NEW	X	U	U		4	N	1						
Y	Y	4100	+	-	4908	Authority Outlaid Not Yet Disbursed	B									M						NEW	X	U	U		1	1							
Y	Y	4100	+	-	4908	Authority Outlaid Not Yet Disbursed	B									M						NEW	X	U	U		4	N	1						
					Outlays from mandatory balances																														
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								
					Outlays, gross (total)																														
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	
Offsets against gross budget authority and outlays:																															
Offsetting collections (collected) from:																															
Federal sources (-)																															
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				
Interest on Federal securities (-)																															
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		
Interest on uninvested funds (-)																															
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E									M								X		U	U		3/4		D/G
Non-Federal sources (-)																															
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				
Offsetting governmental collections (-)																															
Y	Y	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M						E		X		U/E	U/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	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	Offsets against gross budget authority and outlays (total) (-)																												
			This line is calculated. Equals the sum of lines 4120 through 4124.																												
			Additional offsets against gross budget authority only:																												
		4140	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																												
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	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																												
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	Offsetting collections credited to expired accounts																												
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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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	
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					
		4143	Anticipated offsetting collections (+ or -)																											
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	4150	Additional offsets against budget authority only (total)																											
			This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F).																											
Y	Y	4160	Budget authority, net (mandatory)																											
			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	4170	Outlays, net (mandatory)																											
			This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																											
			Budget authority and outlays, net (total)																											
Y	Y	4180	Budget authority, net (total)																											
			This line is calculated. Equals sum of lines 4070 and 4160.																											
Y	Y	4190	Outlays, net (total)																											
			This line is calculated. Equals sum of lines 4080 and 4170.																											
N	Y	MEMORANDUM (NON-ADD) ENTRIES																												
			Investments in Federal securities:																											
		5000	Total investments, SOY: Federal securities: Par value																											
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				
		5001	Total investments, EOY: Federal securities: Par value																											
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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USSGL Crosswalks for Fiscal 2014 Reporting:					USSGL 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.	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				
						Investments in non-Federal securities:																											
		5010				Total investments, SOY: non-Federal securities: Market value																											
N	Y	5010	+	-	1618	Market Adjustment - Investments	B																										
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B														X/E												
N	Y	5010	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	B														X												
N	Y	5010	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	B														X												
		5011				Total investments, EOY: non-Federal securities: Market value																											
N	Y	5011	+	-	1618	Market Adjustment - Investments	E														X/E												
N	Y	5011	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E														X/E												
N	Y	5011	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E														X												
N	Y	5011	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	E														X												
						Contract authority:																											
N	Y	5050				Unobligated balance, SOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5051				Unobligated balance, EOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5052				Obligated balance, SOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5053				Obligated balance, EOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5054				Fund balance in excess of liquidating requirements, SOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5055				Fund balance in excess of liquidating requirements, EOY: Contract authority																											
						This line is not required to be supported by the USSGL.																											
N	Y	5061				Limitation on obligations (Transportation trust funds)																											
						This line is not required to be supported by the USSGL.																											
						Outstanding debt (special and non-revolving trust funds only):																											
		5080				Outstanding debt, SOY (-)																											
N	Y	5080	+	-	2510	Principal Payable to the Bureau of the Public Debt	B																										
N	Y	5080	+	-	2590	Other Debt	B																										
		5081				Outstanding debt, EOY (-)																											
N	Y	5081	+	-	2510	Principal Payable to the Bureau of the Public Debt	E																										
N	Y	5081	+	-	2590	Other Debt	E																										
		5082				Borrowing (-)																											
N	Y	5082	-	+	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B																				
N	Y	5082	+	-	4145	Borrowing Authority Converted to Cash	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			
Unavailable unobligated balances:																																
5090 Unexpired unavailable balance, SOY: Offsetting collections																																
N	Y	5090	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P			U		1				
N	Y	5090	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P			U		3/4	N			
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	ATB/OTR/SEQ	U		1/8					
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	OTR/SEQ	U		3/4	N				
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P	SEQ	U		7					
N	Y	5090	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P	OTR/SEQ	U		1/8					
N	Y	5090	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P	OTR/SEQ	U		3/4	N				
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S										X	ATB/OTR/SEQ	U		1/8					
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	ATB/OTR/SEQ	U		1/8					
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S										X	OTR/SEQ	U		3/4	N				
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	OTR/SEQ	U		3/4	N				
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S										X	SEQ	U		7					
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P	SEQ	U		7					
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B																X		U		1					
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P		U		1					
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B																X		U		3/4	N				
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P		U		3/4	N				
5091 Expiring unavailable balance: Offsetting collections (-)																																
N	Y	5091	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P/X			U	Y	1				
N	Y	5091	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P/X			U	Y	3/4	N			
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	ATB/OTR/SEQ	U	Y	1/8					
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	OTR/SEQ	U	Y	3/4	N				
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	SEQ	U	Y	7					
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P/X	OTR/SEQ	U	Y	1/8					
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P/X	OTR/SEQ	U	Y	3/4	N				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	ATB/OTR/SEQ	U	Y	1/8					
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	OTR/SEQ	U	Y	3/4	N				
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	SEQ	U	Y	7					
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P/X		U	Y	1					
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P/X		U	Y	3/4	N				
5092 Unexpired unavailable balance, EOY: Offsetting collections																																
N	Y	5092	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P/X			U	N	1				
N	Y	5092	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P/X			U	N	3/4	N			
N	Y	5092	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	ATB/OTR/SEQ	U	N	1/8					
N	Y	5092	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	OTR/SEQ	U	N	3/4	N				
N	Y	5092	-	+	4382	Temporary Reduction - New Budget Authority	E						S										P/X	SEQ	U	N	7					
N	Y	5092	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P/X	OTR/SEQ	U	N	1/8					
N	Y	5092	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S										P/X	OTR/SEQ	U	N	3/4	N				
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	ATB/OTR/SEQ	U	N	1/8					
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	OTR/SEQ	U	N	3/4	N				
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S										P/X	SEQ	U	N	7					
N	Y	5092	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P/X		U	N	1					
N	Y	5092	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E																B/P/X		U	N	3/4	N				
Equals the amount on line 5090 minus the sum of the amounts on lines 1702, 1723, 1725, 1802, 1823, 1824, and 5091.																																

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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			
5093 Expired unavailable balance, SOY: Offsetting collections																																
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					
5094 Canceling unavailable balance: Offsetting collections (-)																																
																																5
5095 Expired unavailable balance, EOY: Offsetting collections																																
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																																
5096 Unexpired unavailable balance, SOY: Appropriations																																
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				
5097 Expiring unavailable balance: Appropriations (-)																																
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				
5098 Unexpired unavailable balance, EOY: Appropriations																																
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.																																
5099 Unexpired unavailable balance, SOY: Contract authority																																
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					

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		5100				Unexpired unavailable balance, EOY: Contract authority																									
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.																															
		5101				Unexpired unavailable balance, SOY: Borrowing authority																									
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		
		5102				Unexpired unavailable balance, EOY: Borrowing authority																									
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.																															
Discretionary mandated transfers:																															
N	Y	5200				Discretionary mandated transfer to other accounts (-)																									
This line is not required to be supported by the USSGL.																															
N	Y	5201				Discretionary mandated transfer from other accounts																									
This line is not required to be supported by the USSGL.																															
UNFUNDED DEFICIENCIES																															
N	Y	7000				Unfunded deficiency, start of year (-)																									
N	Y	7010				New deficiency (-)																									
This line is not required to be supported by the USSGL at this time, but will be required in the future.																															
N	Y	7012				New budget authority used to liquidate deficiencies																									
This line is not required to be supported by the USSGL at this time, but will be required in the future.																															
N	Y	7020				Unfunded deficiency, end of year (-)																									
This line is not required to be supported by the USSGL at this time, but will be required in the future.																															

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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.

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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.
Budgetary resources:									
1000	Unobligated balance brought forward, October 1								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	

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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.
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	
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)								5
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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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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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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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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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		
1020.5	Unobligated balance brought forward, October 1, as adjusted								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	Recoveries of prior year unpaid obligations								
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		
1043	Other changes in unobligated balance (+ or -)								
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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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	
1051	Unobligated balance from prior year budget authority, net								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	Appropriations (discretionary and mandatory)								
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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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1490		Borrowing authority (discretionary and mandatory)							
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		
1690		Contract authority (discretionary and mandatory)							
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
1890	Spending authority from offsetting collections (discretionary and mandatory)								
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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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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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		
1910	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.								
Status of budgetary resources:									
2190	Obligations incurred (Note 31)								
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 Outlaid Not Yet Disbursed	E				U	1/4	1
2190	4908	Authority Outlaid 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		
Unobligated balance, end of year:									
2204	Apportioned								
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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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2304	Exempt from apportionment								
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		
2404	Unapportioned								
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		
2490	Total unobligated balance, end of year								
	This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								
2500	Total budgetary resources								
	This line is calculated. Equals sum of SBR lines 2190 and 2490.								
Change in obligated balance:									
	Unpaid obligations:								
3000	Unpaid obligations, brought forward, Oct 1								
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3006	Adjustments to unpaid obligations, start of year (+ or -) (Note 28)								
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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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		
3012	Obligations incurred								
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		
3020	Outlays (gross) (-)								
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		
3032	Actual transfers, unpaid obligations (net) (+ or -)								
3032	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3032	4931	Delivered Orders - Obligations Transferred, Unpaid	E				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.
3042		Recoveries of prior year unpaid obligations (-)							
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		
3050		Unpaid obligations, end of year							
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		
		Uncollected payments:							
3060		Uncollected pymts, Fed sources, brought forward, Oct 1 (-)							
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		
3066		Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)							
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		
3072	Change in uncollected pymts, Fed sources (+ or -)								
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
3082	Actual transfers, uncollected pymts, Fed sources (net) (+ or -)								
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		
3090	Uncollected pymts, Fed sources, end of year (-)								
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		
Memorandum (non-add) entries:									
3100	Obligated balance, start of year (+ or -)								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.								
3200	Obligated balance, end of year (+ or -)								
	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.								
Budget authority and outlays, net:									
4175	Budget authority, gross (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
4177	Actual offsetting collections (discretionary and mandatory) (-)								
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		

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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.
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		
4178	Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -)								
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		
4179	Anticipated offsetting collections (discretionary and mandatory) (+ or -)								
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		

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.
4180	Budget authority, net (total) (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
4185	Outlays, gross (discretionary and mandatory)								
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 Outlayed Not Yet Disbursed	E				U	1/4	1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U	1/4	1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187	Actual offsetting collections (discretionary and mandatory) (-)								
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		
4190	Outlays, net (total) (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
4200	Distributed offsetting receipts (-)								
	(Not supported by USSGL)								
4210	Agency outlays, net (discretionary and mandatory)								
	(Not supported by USSGL)								

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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.
- 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.
For All Unexpended Balances:									
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						
For Treasury Appropriation Fund Symbols With Unrealized Discounts:									
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
For Treasury Appropriation Fund Symbols With Imprest Funds:									
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
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:									
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
For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:									
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
For Treasury Appropriation Fund Symbols With Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E		F		2
For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND and Treasury's ESF ONLY									
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

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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.
1			Treasury Appropriation Fund Symbol						
2			Balance of Borrowing Authority - Treasury Supplied						
3			Increases and Rescissions						
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
4			Borrowings						
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
5	N/A								
			CALC (2 +/- 3 - 4) Also Equals:						
6			Balance						
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

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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.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
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
4	Borrowings								
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
5	Adjustments								
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
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
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

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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.
1			Treasury Appropriation Fund Symbol						
2			Balance of Contract Authority - Treasury Supplied						
3			New Contract Authority						
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
4			Appropriations To Liquidate						
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
5			Writeoffs, Restorations, or Adjustments						
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
			CALC (2 + 3 - 4 +/- 5) Also Equals:						
6			Balance of Unfunded Contract Authority						
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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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.
1			Treasury Appropriation Fund Symbol						
2			Balance of Contract Authority - Treasury Supplied						
3			New Contract Authority						
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
4			Appropriations To Liquidate						
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
5			Writeoffs, Restorations, or Adjustments						
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
			CALC (2 + 3 - 4 -5) Also Equals:						
6			Balance of Unfunded Contract Authority						
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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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.
For all Treasury appropriation Fund Symbols:									
7	Reimbursements Earned and Refunds								
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	
8	Unfilled Customer Orders								
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	
9	Undelivered Orders and Contracts								
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	
10	Accounts Payable and Other Liabilities								
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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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			Unobligated Balance						
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					

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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.

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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.