

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. <sup>2</sup>	USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title		Debit Credit	Begin End <sup>2</sup>	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status <sup>2</sup>	Trans. To/From <sup>2</sup>	Def. <sup>2</sup> Flag	Def. Indef. <sup>2</sup>	
1010	Fund Balance with Treasury	D	Y	E																			U/E
1120	Imprest Funds	D	Y	E																			U
1130	Funds Held by the Public	D	Y	E																			U/E
1195	Other Monetary Assets	D	Y	E																			U/E
1330	Receivable for Transfers of Currently Invested Balances	D	Y	E																			U/E
1610	Investments in U. S. Treasury Securities Issued by Public Debt	D	Y	B																			U
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	Y	E																			U
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	Y	E																			U
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E																			U
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E																			U
1620	Investments in Securities Other than Public Debt Securities	D	Y	B																			U
1620	Investments in Securities Other than Public Debt Securities	D	Y	E																			U
1621	Discount on Securities Other than Public Debt Securities	C	Y	E																			U
1622	Premium on Securities Other than Public Debt Securities	D	Y	E																			U
1623	Amortization of Premium and Discount on Securities Other than Public Debt Securities	D	Y	E																			U
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	B																			U
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	E																			U
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	Y	E																			U
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E																			U
2150	Payable for Transfers of Currently Invested Balances	C	Y	E																			U/E
4032	Estimated Indefinite Contract Authority	D	Y	E		Y																	U
4034	Anticipated Adjustments to Contract Authority	C	Y	E																			U
4042	Estimated Indefinite Borrowing Authority	D	Y	E		Y																	U
4044	Anticipated Reductions to Borrowing Authority	C	Y	E																			U
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E																			U

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4060	Anticipated Collections from Non-Federal Sources	D	Y	E														U			
4070	Anticipated Collections from Federal Sources	D	Y	E														U			
4111	Debt Liquidation Appropriations	D	Y	E	Y	Y							Y					U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E		Y							Y					U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y	Y							Y					U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y	Y							Y					U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y	Y							Y					U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E		Y							Y					U			
4119	Other Appropriations Realized	D	Y	E	Y	Y							Y			Y		U			Y
4120	Appropriations Anticipated	D	Y	E		Y							Y					U			
4123	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Receivable - Rescinded	D	Y	E														U/E			
4124	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Payable - Rescinded	C	Y	E														U/E			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E		Y							Y	Y	Y			U	Y		
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B		Y							Y					U/E			Y
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y							Y					U/E			Y
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B									Y					U/E			Y
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E									Y					U/E			Y
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y							Y					U/E			Y
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E		Y							Y					U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E		Y							Y					U			
4133	Actual Adjustments to Contract Authority	C	Y	E									Y					U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y	Y							Y					U/E			Y

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4136	Contract Authority to be Liquidated by Trust Funds	C	Y	B								Y						U/E			Y
4136	Contract Authority to be Liquidated by Trust Funds	C	Y	E								Y						U/E			Y
4137	Transfers of Contract Authority	D	Y	B		Y						Y		Y	Y			U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E		Y						Y		Y	Y			U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E		Y						Y						U/E			Y
4139	Contract Authority Carried Forward	D	Y	B														U/E			Y
4139	Contract Authority Carried Forward	D	Y	E														U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E		Y					Y	Y						U			
4143	Actual Reductions to Borrowing Authority	C	Y	E							Y	Y						U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E							Y							U/E			Y
4146	Actual Repayments of Debt, Current Year Authority	C	Y	E	Y							Y						U/E	T		
4147	Actual Repayments of Debt, Prior Year Balances	C	Y	E														U/E	T		
4148	Resources Realized from Borrowing Authority	D	Y	E														U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B							Y							U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E							Y							U/E			Y
4150	Reappropriations	D	Y	E		Y						Y						U			Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	C	Y	E								Y						U/E	T		
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior Year Balances	C	Y	E														U/E	T		
4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	D	Y	E		Y						Y						U			
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Y	E		Y						Y						U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E		Y												U			
4165	Allocations of Authority - Anticipated from Invested Balances	D	Y	E		Y												U			
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	B		Y						Y		Y	Y			U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	E		Y						Y		Y	Y			U/E	Y		
4167	Allocations of Realized Authority - Transferred from Invested Balances	D	Y	E		Y						Y		Y	Y			U/E	Y		

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4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	D	Y	E		Y						Y		Y	Y			U/E	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y	Y						Y		Y	Y			U	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y	Y						Y		Y	Y			U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E										Y	Y			U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E														U			
4190	Transfers - Prior-Year Balances	D	Y	E										Y	Y			U	Y		
4195	Transfer of Obligated Balances	D	Y	E														U/E			
4201	Total Actual Resources - Collected	D	Y	B														U/E			
4201	Total Actual Resources - Collected	D	Y	E														U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E														U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E		Y						Y						U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E														U			
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y		Y						U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y		Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B						Y		Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E						Y		Y						U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B								Y						U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E								Y						U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B						Y		Y						U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E						Y		Y						U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E						Y		Y						U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E								Y						U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E								Y						U/E			
4261	Actual Collections of Business-Type Fees	D	Y	E								Y						U/E			
4262	Actual Collection of Loan Principal	D	Y	E								Y						U/E			
4263	Actual Collection of Loan Interest	D	Y	E								Y						U/E			
4264	Actual Collection of Rent	D	Y	E								Y						U/E			
4265	Actual Collections from Sale of Foreclosed Property	D	Y	E								Y						U/E			

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4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Y	E								Y						U/E				
4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Y	E								Y						U/E				
4271	Actual Program Fund Subsidy Collected	D	Y	E								Y						U/E				
4273	Interest Collected from Treasury	D	Y	E								Y						U/E				
4275	Actual Collections from Liquidating Fund	D	Y	E								Y						U/E				
4276	Actual Collections from Financing Fund	D	Y	E								Y						U/E				
4277	Other Actual Collections - Federal	D	Y	E								Y						U/E				
4281	Actual Program Fund Subsidy Receivable	D	Y	B								Y						U/E				
4281	Actual Program Fund Subsidy Receivable	D	Y	E								Y						U/E				
4283	Interest Receivable from Treasury	D	Y	B								Y						U/E				
4283	Interest Receivable from Treasury	D	Y	E								Y						U/E				
4285	Receivable from the Liquidating Fund	D	Y	B								Y						U/E				
4285	Receivable from the Liquidating Fund	D	Y	E								Y						U/E				
4286	Receivable from the Financing Fund	D	Y	B								Y						U/E				
4286	Receivable from the Financing Fund	D	Y	E								Y						U/E				
4287	Other Federal Receivables	D	Y	B								Y						U/E				
4287	Other Federal Receivables	D	Y	E								Y						U/E				
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E														U				
4350	Canceled Authority	C	Y	E								Y						U/E				
4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y							Y						U				
4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E								Y						U				
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	B								Y						U				
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E								Y						U				
4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E								Y					Y	U				
4391	Adjustments to Indefinite No-Year Authority	C	Y	E		Y						Y						U				
4392	Rescission - New Budget Authority	C	Y	E	Y	Y					Y	Y						U				
4393	Rescission - Prior-Year	C	Y	E	Y	Y						Y						U				
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B		Y						Y						U				Y

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4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E		Y						Y						U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y	Y						Y						U			
4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	Y	E	Y	Y						Y					Y	U/E			
4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	Y	B	Y	Y						Y						U			
4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	Y	E	Y	Y						Y						U			
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	B		Y						Y						U			
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	E		Y						Y						U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E														U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E														U			
4450	Unapportioned Authority	C	Y	B														U			
4450	Unapportioned Authority	C	Y	E														U		Y	
4510	Apportionments	C	Y	E					Y									U		Y	
4590	Apportionments Unavailable - Anticipated Resources	C	Y	E														U			
4610	Allotments - Realized Resources	C	Y	E														U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B														U			
4620	Unobligated Funds Not Subject to Apportionment	C	Y	E														U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E														U		Y	
4650	Allotments - Expired Authority	C	Y	B														E			
4650	Allotments - Expired Authority	C	Y	E														E			
4700	Commitments	C	Y	E														U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y									U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y									U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B			Y	Y	Y			Y	Y					U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E			Y	Y	Y			Y	Y					U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E										Y	Y			U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E										Y	Y			U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E														U/E			

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4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E								Y						U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E			Y	Y	Y									U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E			Y	Y	Y			Y	Y					U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y									U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y									U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E			Y	Y	Y			Y	Y					U/E			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E										Y	Y			U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E														U/E			

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4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E									Y						U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E			Y	Y	Y				Y	Y					U/E			
<b>ADDITIONAL INFORMATION:</b>																						
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.																						
2/ These attributes are supplied by FACTS II.																						