

SGL ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Functional Classification	Classification of data according to major purpose served (for example, income, security or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11 TFM	3/N		
Capitalized Acquisitions	Indicates whether the current year purchase of assets was from a Federal (F) or Nonfederal (N) source.	F – Federal N – Nonfederal	1/A	Treasury FMS	Agency
Covered Not Covered	Indicates whether the liability balance is covered by budgetary resources (C) or not covered by budgetary resources (N) as reported in the agency audited financial statements.	C – Covered N – Not covered	1/A	SFFAS #1 OMB 97-01	Agency
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S– Custodial A – Noncustodial	1/A	SFFAS #7 OMB 97-01	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the SGL account.	D – Debit C – Credit	1/A	TFM	Agency
Entity Nonentity	Indicates whether the asset balance being reported is available to the entity (E) or not available to the entity (R).	E – Entity R – Nonentity	1/A	Statement of Net Cost	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB 97-01 TFM SGL - Section V	Agency
Federal Nonfederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or Nonfederal entities such as Private or Local/State/Tribal/Foreign governments (N)).	F – Federal N – Nonfederal	1/A	SFFAS #7 OMB 97-01 TFM SGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal Nonfederal attribute of "F."	Treasury	2/N	OMB 97-01 TFM SGL - Section V	Agency