

Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

SGL Account			SGL Attributes						
No.	SGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					NOTES	
			Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Budget Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
1010	Fund Balance With Treasury	D							
1110	Undeposited Collections	D	N				Y		
1120	Imprest Funds	D	N						
1130	Funds Held by the Public	D	N						
1190	Other Cash	D	N						
1195	Other Monetary Assets	D	N						
1200	Foreign Currency	D	N						
1310	Accounts Receivable	D	Y	Y			Y		
	Allowance for Loss on Accounts								
1319	Receivable	C	Y	Y			Y		
	Employment Benefit Contributions								
1320	Receivable	D	Y	Y					
1325	Taxes Receivable	D	Y	Y			Y		
	Allowance for Loss on Taxes								
1329	Receivable	C	Y	Y			Y		
1330	Receivable for Allocation Transfers	D	F	Y					
1335	Expenditure Transfers Receivable	D	F	Y					
1340	Interest Receivable	D	Y	Y			Y		
	Allowance for Loss on Interest								
1349	Receivable	C	Y	Y			Y		
1350	Loans Receivable	D	Y	Y					
	Allowance for Loss on Loans								
1359	Receivable	C	Y	Y					
	Penalties, Fines and Administrative								
1360	Fees Receivable	D	Y	Y			Y		
	Allowance for Loss on Penalties,								
	Fines and Administrative Fees								
1369	Receivable	C	Y	Y			Y		
1399	Allowance for Subsidy	C	N						
1410	Advances to Others	D	Y	Y					
1450	Prepayments	D	Y	Y					
	Operating Materials and Supplies								
1511	Held for Use	D	N					Y	Y
	Operating Materials and Supplies								
1512	Held in Reserve for Future Use	D	N					Y	Y
	Operating Materials and Supplies-								
	Excess, Unserviceable and								
1513	Obsolete	D	N						
1521	Inventory Purchased for Resale	D	N					Y	Y
	Inventory Held in Reserve for								
1522	Future Sale	D	N					Y	Y
1523	Inventory Held for Repair	D	N						
	Inventory - Excess, Obsolete and								
1524	Unserviceable	D	N					Y	Y
1525	Inventory - Raw Materials	D	N					Y	Y
1526	Inventory - Work-in-Process	D	N					Y	Y
1527	Inventory - Finished Goods	D	N					Y	Y
1529	Inventory - Allowance	C	N						
1531	Seized Monetary Instruments	D	N						
1532	Seized Cash Deposited	D	N						
1541	Forfeited Property Held for Sale	D	N						
	Forfeited Property Held for								
1542	Donation or Use	D	N						
1549	Forfeited Property - Allowance	C	N						
1551	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	C	N						

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1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N						Y	Y
1569	Commodities - Allowance	C	N							
1571	Stockpile Materials Held in Reserve	D	N						Y	Y
1572	Stockpile Materials Held For Sale	D	N						Y	Y
1591	Other Related Property	D	N						Y	Y
1599	Other Related Property - Allowance	C	N							
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	F	Y						
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1620	Investments in Securities Other Than Public Debt Securities	D	Y	Y						
1621	Discount on Securities Other Than Public Debt Securities	C	Y	Y						
1622	Premium on Securities Other Than Public Debt Securities	D	Y	Y						
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	D	Y	Y						
1690	Other Investments	D	Y	Y						
1711	Land and Land Rights	D	N						Y	Y
1712	Improvements to Land	D	N						Y	Y
1719	Accumulated Depreciation on Improvements to Land	C	N							
1720	Construction-in-Progress	D	N						Y	Y
1730	Buildings, Improvements and Renovations	D	N						Y	Y
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	C	N							
1740	Other Structures and Facilities	D	N						Y	Y
1749	Accumulated Depreciation on Other Structures and Facilities	C	N							
1750	Equipment	D	N						Y	Y
1759	Accumulated Depreciation on Equipment	C	N							
1810	Assets Under Capital Lease	D	N						Y	Y
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N							
1820	Leasehold Improvement	D	N						Y	Y
1829	Accumulated Amortization on Leasehold Improvements	C	N							
1830	Information Technology Software	D	N						Y	Y
1839	Accumulated Amortization on Information Technology	C	N							
1840	Other Natural Resources	D	N						Y	Y
1849	Allowance for Depletion	C	N							
1890	Other General Property, Plant and Equipment	D	N						Y	Y

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			Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Budget Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
	Unrequisitioned Authorized								
1920	Appropriations	D	F	Y					
1921	Receivable Appropriations	D	F	Y					
1990	Other Assets	D	Y	Y				Y	Y
2110	Accounts Payable	C	Y	Y			Y		
2120	Disbursements in Transit	C	Y	Y					
2130	Contract Holdbacks	C	Y	Y					
2140	Accrued Interest Payable	C	Y	Y					
2150	Liability for Allocation Transfers	C	F	Y					
2155	Expenditure Transfers Payable	C	F	Y					
2160	Entitlement Benefits Due and Payable	C	N						
2170	Subsidy Payable to Financing Account	C	F	Y					
2179	Contra Liability for Subsidy Payable to Financing Account	D	F	Y					
2180	Loan Guarantee Liability	C	N						
2190	Other Accrued Liabilities	C	Y	Y					
2210	Accrued Funded Payroll and Leave	C	N						
2211	Withholdings Payable	C	N						
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y					
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y					
2216	Pension Benefits Due and Payable to Beneficiaries	C	N						
2217	Benefit Premiums Payable to Carriers	C	N						
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N						
2220	Unfunded Leave	C	N						
2225	Unfunded FECA Liability	C	F	Y					
2290	Other Unfunded Employment Related Liability	C	Y	Y					
2310	Advance from Others	C	Y	Y					
2320	Deferred Credits	C	Y	Y					
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	C	Y	Y					
2510	Principal Payable to Treasury	C	F	Y					
2520	Principal Payable to the Federal Financing Bank	C	F	Y					
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y					
2540	Participation Certificates	C	Y	Y					
2590	Other Debt	C	Y	Y					
2610	Actuarial Pension Liability	C	N						
2620	Actuarial Health Insurance Liability	C	N						
2630	Actuarial Life Insurance Liability	C	N						
2650	Actuarial FECA Liability	C	N						
2690	Other Actuarial Liabilities	C	N						
2910	Prior Liens Outstanding on Acquired Collateral	C	N						
2920	Contingent Liabilities	C	Y	Y					
2940	Capital Lease Liability	C	Y	Y					

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No.	SGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					NOTES	
			Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Budget Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y					
2960	Accounts Payable Canceled	C	Y	Y					
2970	Resources Payable to Treasury	C	F	Y					
2980	Custodial Liability	C	Y	Y			S		
2990	Other Liabilities	C	Y	Y					
2995	Accrued Cleanup Cost	C	Y	Y					
3100	Unexpended Appropriations	C							
3105	Appropriated Capital Funding Canceled Payable	D							
3310	Cumulative Results of Operations	C							
5100	Revenue from Goods Sold	C	Y	Y	X	Y			
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y			
5200	Revenue from Services Provided	C	Y	Y	X	Y			
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y			
5310	Interest Revenue	C	Y	Y	Y	Y	Y		
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y		
5320	Penalties, Fines and Administrative Fees Revenue	C	Y	Y	Y	Y	Y		
5329	Contra Revenue for Penalties, Fines and Administrative Fees	D	Y	Y	Y	Y	Y		
5400	Benefit Program Revenue	C	Y	Y	X	Y			
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	X	Y			
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y			
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y			
5600	Donated Revenue - Financial Resources	C	N		T				
5609	Contra Revenue for Donations - Financial Resources	D	N		T				
5610	Donated Revenue - Nonfinancial Resources	C	N		T				
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T				
5700	Expended Appropriation	C							
5720	Financing Sources Transferred in Without Reimbursement	C	F	Y					
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y					
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y					
5750	Expenditure Financing Sources - Transfers-In	C	F	Y					
5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In	C	F	Y					
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y					
5765	Nonexpenditure Trust Fund Financing Sources-Transfer-Out	D	F	Y					
5780	Imputed Financing Sources	C	F	Y					
5790	Other Financing Sources	C	F	Y					
5799	Adjustment of Appropriations Used	D							

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SGL Account			SGL Attributes						NOTES	
			Adjusted Trial Balances				Budget			
No.	SGL Account Title	Normal Bal. Ind.	Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner	
5800	Tax Revenue Collected	C	Y	Y	T		Y			
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y			
5809	Contra Revenue for Taxes	D	Y	Y	T		Y			
5890	Tax Revenue Refunds	D	Y	Y	T		Y			
5900	Other Revenue	C	Y	Y	Y	Y	Y			
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y			
5990	Collections for Others	D	Y	Y	Y	Y	S			
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S			
6100	Operating Expenses/Program Cost	D	Y	Y		Y				
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y				
6199	Adjustment to Subsidy Expense	C	N			Y				
6310	Interest Expenses on Borrowing from Treasury	D	F	Y		Y				
6320	Interest Expenses on Securities	D	Y	Y		Y				
6330	Other Interest Expenses	D	Y	Y		Y	Y			
6400	Benefit Expense	D	Y	Y		Y				
6500	Cost of Goods Sold	D	N			Y				
6600	Applied Overhead	C	N			Y				
6710	Depreciation, Amortization and Depletion	D	N			Y				
6720	Bad Debt Expense	D	Y	Y		Y				
6730	Imputed Costs	D	F	Y		Y				
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y				
6800	Future Funded Expenses	D	Y	Y		Y				
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y				
6900	Nonproduction Costs	D	Y	Y		Y				
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y				
7190	Other Gains	C	Y	Y	Y	Y				
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y				
7290	Other Losses	D	Y	Y	Y	Y				
7300	Extraordinary Items	C	Y	Y		Y				
7400	Prior Period Adjustments	C	Y	Y						
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y				
7600	Changes in Actuarial Liability	D	N			Y				

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<u>ADDITIONAL INFORMATION:</u>		
1/ For a description of SGL attributes, see the "FACTS I SGL Attribute Definitions" in this section.		
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with "F" Federal/Nonfederal attributes. See Note 5 for valid attribute values/domain.		
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.		
4/ Shaded areas indicate that the correct attribute value/domain for the SGL Account will be automatically provided by FACTS I.		
5/ Attribute values/domains are listed below:		
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Functional Classification	nnn	Three-digit Budget Functional Classification Subfunction Code
Capitalized Acquisition	F	Federal
Capitalized Acquisition	N	Nonfederal
Covered Not-Covered	G	Covered by budgetary resources
Covered Not-Covered	N	Not covered by budgetary resources
Custodial Noncustodial	S	Custodial
Custodial Noncustodial	A	Noncustodial
Debit Credit	C	Credit
Debit Credit	D	Debit
Entity Nonentity	E	Entity
Entity Nonentity	R	Nonentity
Exchange Nonexchange	X	Exchange Revenue
Exchange Nonexchange	T	Nonexchange Revenue
Federal Nonfederal	F	Federal
Federal Nonfederal	N	Nonfederal
Trading Partner	nn	Two-digit Treasury Department Code, required with Federal attribute