

SGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

No.	Title	Informational		FISCAL 2000 and 2001 SGL Attributes													FISCAL 2002 or Beyond <sup>2</sup>						
		TAFS Status	Normal Bal. Ind.	Debit Credit	Begin End	Auth. Type	Def. Indef.	Legis. Ind.	Pub. Law No.	Apport. Cat.	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Trans. To/From	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Def. Flag	Func. tion		
1010	Fund Balance with Treasury	U/E	D	Y	E																		
1120	Imprest Funds	U	D	Y	E																		
1130	Funds Held by the Public	U/E	D	Y	E																		
1195	Other Monetary Assets	U/E	D	Y	E																		
1330	Receivable for Allocation Transfers	U/E	D	Y	E																		
1610	Investments in U.S. Treasury Securities Issued by Public Debt	U	D	Y	B																		
1610	Investments in U.S. Treasury Securities Issued by Public Debt	U	D	Y	E																		
1611	Discount on U.S. Treasury Securities Issued by Public Debt	U	C	Y	E																		
1612	Premium on U.S. Treasury Securities Issued by Public Debt	U	D	Y	E																		
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	U	D	Y	E																		
1620	Investments in Securities Other than Public Debt Securities	U	D	Y	B																		
1620	Investments in Securities Other than Public Debt Securities	U	D	Y	E																		
1621	Discount on Securities Other than Public Debt Securities	U	C	Y	E																		
1622	Premium on Securities Other than Public Debt Securities	U	D	Y	E																		
1623	Amortization of Premium and Discount on Securities Other than Public Debt Securities	U	D	Y	E																		
2150	Liability for Allocation Transfers	U/E	C	Y	E																		
4032	Anticipated Contract Authority	U	D	Y	E	C																	
4034	Anticipated Adjustments to Contract Authority	U	C	Y	E	C																	
4042	Estimated Borrowing Authority	U	D	Y	E	B	I																
4044	Anticipated Reductions to Borrowing Authority	U	C	Y	E	B																	
4047	Anticipated Transfers to Treasury	U	C	Y	E																		
4060	Anticipated Collections from on-Federal Sources	U	D	Y	E	S																	

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4070	Anticipated Collections from Federal Sources	U	D	Y	E	S								F								
4111	Debt Liquidation Appropriations	U	D	Y	E	P		Y	Y						Y							
4112	Deficiency Appropriations	U	D	Y	E	P		Y	Y						Y						D	
4114	Appropriated Trust or Special Fund Receipts	U	D	Y	E	P		Y	Y						Y							
4115	Loan Subsidy Appropriation - Definite - Current	U	D	Y	E	P	D	Y	Y						Y							
4116	Entitlement Loan Subsidy Appropriation - Indefinite	U	D	Y	E	P	I	Y	Y						Y							
4117	Loan Administrative Expense Appropriation - Definite - Current	U	D	Y	E	P	D	Y	Y						Y							
4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	U	D	Y	E	P	I	Y	Y						Y							
4119	Other Appropriations Realized	U	D	Y	E	P		Y	Y						Y				Y			
4120	Appropriations Anticipated - Indefinite	U	D	Y	E	P	I	Y	Y						Y							
4121	Loan Subsidy Appropriation - Indefinite - Current	U	D	Y	E	P	I	Y	Y						Y							
4125	Loan Modification Adjustment Transfer Appropriation	U	D	Y	B	P		Y	Y						Y	Y	Y	Y				
4125	Loan Modification Adjustment Transfer Appropriation	U	D	Y	E	P		Y	Y						Y	Y	Y	Y				
4131	Current-Year Contract Authority Realized - Definite	U	D	Y	E	C	D		Y													
4132	Current-Year Contract Authority Realized - Indefinite	U	D	Y	E	C	I		Y													
4133	Actual Adjustments to Contract Authority	U/E	C	Y	E	C	Y															
4135	Contract Authority Liquidated	U/E	C	Y	E	C	Y															
4138	Resources Realized from Contract Authority	U/E	D	Y	E	C	Y															
4139	Contract Authority Carried Forward	U/E	D	Y	B	C	Y															
4139	Contract Authority Carried Forward	U/E	D	Y	E	C	Y															
4141	Current-Year Borrowing Authority Realized - Definite	U	D	Y	E	B	D		Y						Y							
4142	Current-Year Borrowing Authority Realized - Indefinite	U	D	Y	E	B	I		Y						Y							
4143	Actual Reductions to Borrowing Authority	U/E	C	Y	E	B	Y								Y							

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4145	Borrowing Authority Converted to Cash	U/E	C	Y	E	B	Y								Y							
4147	Actual Transfers to Treasury	U/E	C	Y	E									F								
4148	Resources Realized from Borrowing Authority	U/E	D	Y	E	B	Y															
4149	Borrowing Authority Carried Forward	U/E	D	Y	B	B	Y								Y							
4149	Borrowing Authority Carried Forward	U/E	D	Y	E	B	Y								Y							
4150	Reappropriations	U	D	Y	E	R			Y							Y						
4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	U	D	Y	E	P																
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	U	D	Y	E	S																
4160	Anticipated Transfers - Current-Year Authority	U	D	Y	E																	
4165	Anticipated Allocation Transfers of Current-Year Authority	U	D	Y	E																	
4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	U	D	Y	E	P																
4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	U	D	Y	B	P																
4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	U	D	Y	E	P																
4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	U	D	Y	E	P																
4170	Transfers - Current-Year Authority	U	D	Y	E	Y			Y					F		Y	Y	Y				
4175	Allocation Transfers of Current-Year Authority	U	D	Y	E	Y			Y					F		Y	Y	Y				
4176	Allocation Transfer - Prior-Year Balances	U/E	D	Y	E									F		Y	Y	Y				
4180	Anticipated Transfers - Prior-Year Balances	U	D	Y	E																	
4190	Transfers - Prior-Year Balances	U/E	D	Y	E											Y	Y	Y				
4195	Transfer of Obligated Balances	U/E	D	Y	E									F								
4201	Total Actual Resources - Collected	U/E	D	Y	B																	

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4201	Total Actual Resources - Collected	U/E	D	Y	E																		
4210	Anticipated Reimbursements and Other Income	U	D	Y	E																		
4215	Anticipated Trust Fund Expenditure Transfers	U	D	Y	E																		
4221	Unfilled Customer Orders Without Advance	U/E	D	Y	B	S								F*									
4221	Unfilled Customer Orders Without Advance	U/E	D	Y	E	S								F*									
4221	Unfilled Customer Orders Without Advance	U/E	D	Y	B	S								E									
4221	Unfilled Customer Orders Without Advance	U/E	D	Y	E	S								E									
4222	Unfilled Customer Orders With Advance	U/E	D	Y	B	S																	
4222	Unfilled Customer Orders With Advance	U/E	D	Y	E	S																	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	U/E	D	Y	B	S								F									
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	U/E	D	Y	E	S								F									
4251	Reimbursements and Other Income Earned - Receivable	U/E	D	Y	B	S								E									
4251	Reimbursements and Other Income Earned - Receivable	U/E	D	Y	E	S								E									
4251	Reimbursements and Other Income Earned - Receivable	U/E	D	Y	B	S								F*									
4251	Reimbursements and Other Income Earned - Receivable	U/E	D	Y	E	S								F*									
4252	Reimbursements and Other Income Earned - Collected	U/E	D	Y	E	S																	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	U/E	D	Y	E	S								F									
4261	Actual Collection of Fees	U/E	D	Y	E	S								X									
4262	Actual Collection of Loan Principal	U/E	D	Y	E	S								X									
4263	Actual Collection of Loan Interest	U/E	D	Y	E	S								X									
4264	Actual Collection of Rent	U/E	D	Y	E	S								X									
4265	Actual Collections from Sale of Foreclosed Property	U/E	D	Y	E	S								X									

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4266	Other Actual Collections - on-Federal	U/E	D	Y	E	S								X								
4271	Actual Program Fund Subsidy Collected - Definite - Current	U/E	D	Y	E	S	D							F								
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	U/E	D	Y	E	S	I							F								
4273	Interest Collected from Treasury	U/E	D	Y	E	S								F								
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	U/E	D	Y	E	S	I							F								
4275	Actual Collections from Liquidating Fund	U/E	D	Y	E	S								F								
4276	Actual Collections from Financing Fund	U/E	D	Y	E	S								F								
4277	Other Actual Collections - Federal	U/E	D	Y	E	S								F								
4281	Actual Program Fund Subsidy Receivable - Definite - Current	U/E	D	Y	B	S	D							F								
4281	Actual Program Fund Subsidy Receivable - Definite - Current	U/E	D	Y	E	S	D							F								
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	U/E	D	Y	B	S	I							F								
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	U/E	D	Y	E	S	I							F								
4283	Interest Receivable from Treasury	U/E	D	Y	B	S								F								
4283	Interest Receivable from Treasury	U/E	D	Y	E	S								F								
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	U/E	D	Y	B	S	I							F								
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	U/E	D	Y	E	S	I							F								
4285	Receivable from the Liquidating Fund	U/E	D	Y	B	S								F								
4285	Receivable from the Liquidating Fund	U/E	D	Y	E	S								F								
4286	Receivable from the Financing Fund	U/E	D	Y	B	S								F								
4286	Receivable from the Financing Fund	U/E	D	Y	E	S								F								
4287	Other Federal Receivables	U/E	D	Y	B	S								F								
4287	Other Federal Receivables	U/E	D	Y	E	S								F								
4310	Anticipated Recoveries of Prior-Year Obligations	U	D	Y	E																	
4350	Canceled Authority	U/E	C	Y	E																	
4391	Adjustments to Indefinite No-Year Authority	U	C	Y	E		I															
4392	Rescissions - Current-Year	U	C	Y	E	Y	D		Y						Y	Y					Y	

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4393	Rescissions - Prior-Year	U	C	Y	E	Y	D			Y						Y	Y					
4394	Receipts Not Available for Obligation Upon Collection	U	C	Y	E	P																
4395	Authority Unavailable Pursuant to Public Law - Temporary	U	C	Y	B				Y													
4395	Authority Unavailable Pursuant to Public Law - Temporary	U	C	Y	E				Y													
4396	Authority Permanently not Available Pursuant to Public Law	U/E	C	Y	E				Y							Y				Y		
4397	Receipts and Appropriations Temporarily Precluded from Obligation	U	C	Y	B	P																
4397	Receipts and Appropriations Temporarily Precluded from Obligation	U	C	Y	E	P																
4398	Offsetting Collections Temporarily Precluded from Obligation	U	C	Y	B	S																
4398	Offsetting Collections Temporarily Precluded from Obligation	U	C	Y	E	S																
4420	Unapportioned Authority - Pending Rescission	U	C	Y	E																	
4430	Unapportioned Authority - OMB Deferral	U	C	Y	E																	
4450	Unapportioned Authority	U	C	Y	B																	
4450	Unapportioned Authority	U	C	Y	E																	
4510	Apportionments	U	C	Y	E								Y									
4590	Apportionments Unavailable - Anticipated Resources	U	C	Y	E								A									
4610	Allotments - Realized Resources	U	C	Y	E								A									
4620	Unobligated Funds Not Subject to Apportionment	U	C	Y	B								A									
4620	Unobligated Funds Not Subject to Apportionment	U	C	Y	E								A									
4630	Funds Not Available for Commitment/Obligation	U	C	Y	E																	
4650	Allotments - Expired Authority	E	C	Y	B																	
4650	Allotments - Expired Authority	E	C	Y	E																	
4700	Commitments	U	C	Y	E								A									
4801	Unexpended Obligations - Unpaid	U/E	C	Y	B					Y	Y											
4801	Unexpended Obligations - Unpaid	U/E	C	Y	E					Y	Y											

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4802	Unexpended Obligations - Prepaid/Advanced	U/E	C	Y	B						Y	Y										
4802	Unexpended Obligations - Prepaid/Advanced	U/E	C	Y	E						Y	Y										
4831	Unexpended Obligations, Transferred - Unpaid	U	C	Y	E									F								
4832	Unexpended Obligations, Transferred - Prepaid/Advanced	U	C	Y	E																	
4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	U/E	D	Y	E																	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	U/E	D	Y	E	S																
4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	U/E	C	Y	E						Y	Y										
4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	U/E	C	Y	E						Y	Y										
4901	Expended Authority - Unpaid	U/E	C	Y	B						Y	Y										
4901	Expended Authority - Unpaid	U/E	C	Y	E						Y	Y										
4902	Expended Authority - Paid	U/E	C	Y	E						Y	Y										
4931	Expended Authority, Transferred - Unpaid	U/E	C	Y	B									F								
4931	Expended Authority, Transferred - Unpaid	U	C	Y	E									F								
4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	U/E	D	Y	E																	
4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	U/E	D	Y	E	S																
4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	U/E	C	Y	E						Y	Y										
4982	Upward Adjustments of Prior-Year Paid Expended Authority	U/E	C	Y	E						Y	Y										

**SGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information**

**ADDITIONAL INFORMATION:**

- 1/ For a description of SGL attributes, see the "SGL Attribute Definitions - Detailed Financial Information" in this section.
- 2/ These six attributes are not used for fiscal 2000 or 2001 reporting, but are used for reporting in fiscal 2002 or later years.
- 3/ "Y" in any attribute column indicates that the FACTS II user must provide a value/domain for the attribute. See Note 8 for valid attribute values/domains.
- 4/ A blank space in any attribute column indicates that the FACTS II user should not provide an attribute value/domain.
- 5/ Shaded areas indicate that the correct attribute value/domain for the SGL Account will be automatically provided by FACTS II.
- 6/ When Apportionment Category "B" is reported, the user also must provide the Category B subcode and description.
- 7/ Direct and Guaranteed Loan Financing Accounts must report yearend data by cohorts if required by OMB.
- 8/ Attribute values/domains are listed below:

<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>	<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Advance Flag	<b>P*</b>	Advanced in Prior Year	Debit Credit	C	Credit
Advance Flag	<b>S*</b>	From Future Year	Debit Credit	D	Debit
Apportionment Category	A	Category A	Definite Indefinite Flag	D	Definite
Apportionment Category	B	Category B	Definite Indefinite Flag	I	Indefinite
Apportionment Category	C	Not Subject to Apportionment	Legislation Indicator	A	Appropriation Act
Authority Type	P	Appropriation	Legislation Indicator	C	Continuing Resolution
Authority Type	B	Borrowing Authority	Legislation Indicator	S	Supplemental Appropriation
Authority Type	C	Contract Authority	Legislation Indicator	<b>O*</b>	Authorization Act/Other
Authority Type	<b>D*</b>	Advance Appropriation	Legislation Indicator	<b>R*</b>	Rescission (enacted)
Authority Type	R	Re-appropriation	Legislation Indicator	<b>D*</b>	Deferral (enacted)
Authority Type	S	Spending Authority from Offsetting Collections	Public Law		Authorizing public law
Authority Type	<b>L*</b>	Proceeds of Loan Asset Sales with Recourse	Reimbursable Flag	D	Direct
Availability Time	A	Available in current period	Reimbursable Flag	R	Reimbursable
Availability Time	S	Available in subsequent period	TAFS Status	U	Unexpired
BEA Category Indicator	D	Discretionary	TAFS Status	E	Expired
BEA Category Indicator	M	Mandatory	Transaction Partner	E	Non-Federal Exception
BEA Category Indicator	E	Emergency	Transaction Partner	F	Federal
Begin End Indicator	B	Beginning Balance	Transaction Partner	X	Non-Federal
Begin End Indicator	E	Ending Balance	Transfer To From	<b>F*</b>	Transfer From
Borrowing Source	P	Public	Transfer To From	<b>T*</b>	Transfer To
Borrowing Source	T	Treasury			
Borrowing Source	F	Federal Financing Bank			



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<u>Attribute<sup>2*</sup></u>	<u>Domain</u>	<u>Domain Description</u>
Credit Cohort		See Section IV, SGL attribute definitions
Deficiency FI	D	Deficient
Deficiency FI	X	Not Deficient
Direct Transfer Account		See Treasury Financial Manual, Vol. 1, Part 2, Chapter 1500
Direct Transfer Agency		See Treasury Financial Manual, Vol. 1, Part 2, Chapter 1500
Function		See OMB Circular A-11

***\* Indicates valid domain values that are not yet collected by FACTS II for all SGL accounts.***