# 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 the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

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, 4872, 4971, and 4972 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, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Circular No. A-136, Financial Reporting Requirements.

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# Attributes Used To Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

## **OMB Form and Content Agency Financial Reports**

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

## **Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

## **FACTS I USSGL Accounts and Attributes**

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is <b>not reported</b> in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team may update the table periodically between USSGL TFM releases. For the latest information, access the Web site at www.fms.treas.gov/factsi/index.html.

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## FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

# **PROPRIETARY ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the 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	3/N	OMB Treasury FMS	
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	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	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 TFM USSGL - 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 TFM USSGL - 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 TFM USSGL - Section V	Agency

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		USSGL Account Attributes						
USSGL Account			Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
1010	Fund Balance With Treasury	D						
	Undeposited Collections	D	N				Y	
	Imprest Funds	D	N					
	Funds Held by the Public	D	N					
	Other Cash	D	N					
	Other Monetary Assets	D	N					
	Foreign Currency	D	N	V			Y	
	Accounts Receivable Allowance for Loss on Accounts Receivable	D C	Y	Y Y			<u>т</u> Ү	
	Employment Benefit Contributions Receivable	D	Y	Y			I	
	Taxes Receivable	D	N				Υ	
	Allowance for Loss on Taxes Receivable	С	N		***************************************		Y	
1023	Receivable for Transfers of Currently Invested	<u> </u>		***************************************			I	
1330	Balances	D	F	Υ				
	Expenditure Transfers Receivable	D	F	Y				
	Interest Receivable	D	Y	Y			Υ	
	Allowance for Loss on Interest Receivable	C	· Y	Y	***************************************		Υ	
	Loans Receivable	D	Y	Y				
	Allowance for Loss on Loans Receivable	С	Y	Y				
1000	Penalties, Fines, and Administrative Fees							
1360	Receivable	D	Y	Y			Υ	
	Allowance for Loss on Penalties, Fines, and		-					
1369	Administrative Fees Receivable	С	Υ	Υ			Υ	
	Allowance for Subsidy	С	N					
	Advances to Others	D	Y	Y				
1450	Prepayments	D	Y	Y				
	Operating Materials and Supplies Held for Use		·					
1511		D	N					
	Operating Materials and Supplies Held in							
1512	Reserve for Future Use	D	N					
	Operating Materials and Supplies - Excess,							
1513	Obsolete, and Unserviceable	D	N		***************************************			
4=44	Operating Materials and Supplies Held For							
	Repair	D	N					
	Operating Materials and Supplies - Allowance	C	N					
1521	Inventory Purchased for Resale	D	N .					
	Inventory Held in Reserve for Future Sale	D	N					
	Inventory Held for Repair	D	N					
	Inventory - Excess, Obsolete, and	_						
	Unserviceable	D	N					
	Inventory - Raw Materials	D	N					
	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N					
	Inventory - Allowance	C	N N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited Forfeited Property Held for Sale	D D	N N					
	Forfeited Property Held for Donation or Use	D D	N N					
	Forfeited Property - Allowance	С	N N					
	Foreclosed Property	D	N N					
	Foreclosed Property - Allowance	С	N N					
1008	Commodities Held Under Price Support and		IV.					
1561	Stabilization Support Programs	D	N					
	Commodities - Allowance	С	N N					
	Stockpile Materials Held in Reserve	D	N N					
	Stockpile Materials Held for Sale	D	N N					
	Other Related Property	D	N					
. 55 1	o o. i tolatou i Topolty							

			USSGL Account Attributes						
	USSGL Account		Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
1599	Other Related Property - Allowance	С	N .						
	Investments in U.S. Treasury Securities Issued								
1610	by the Bureau of the Public Debt	D	F	Υ					
	Discount on U.S. Treasury Securities Issued								
1611	by the Bureau of the Public Debt	С	F	Υ					
	Premium on U.S. Treasury Securities Issued								
1612	by the Bureau of the Public Debt	D	F	Υ					
	Amortization of Discount and Premium on U.S.								
	Treasury Securities Issued by the Bureau of								
	the Public Debt	D	F	Y					
1618	Market Adjustment - Investments	D	Y	Υ					
	Investments in Securities Other Than the								
1620	Bureau of the Public Debt Securities	D	Y	Υ					
	Discount on Securities Other Than the Bureau								
1621	of the Public Debt Securities	С	Y	Υ					
	Premium on Securities Other Than the Bureau								
1622	of the Public Debt Securities	D	Υ	Υ					
	Amortization of Discount and Premium on	******************************							
	Securities Other Than the Bureau of the Public	,							
1623	Debt Securities	D	Υ	Υ					
	Investments in U.S. Treasury Zero Coupon		,						
	Bonds Issued by the Bureau of the Public Deb								
1630		D	F	Υ					
	Discount on U.S. Treasury Zero Coupon								
	Bonds Issued by the Bureau of the Public Deb								
1631		С	F	Υ					
	Amortization of Discount on U.S. Treasury								
	Zero Coupon Bonds Issued by the Bureau of								
1633	the Public Debt	D	F	Υ					
	Market Adjustment - Investments in U.S.								
1638	Treasury Zero Coupon Bonds	D	F	Υ					
	Contra Market Adjustment - Investments in								
	U.S. Treasury Zero Coupon Bonds	С	F	Υ					
	Other Investments	D	Υ	Y					
	Land and Land Rights	D	N						
	Improvements to Land	D	N						
	Accumulated Depreciation on Improvements to								
	Land	С	N						
	Construction-in-Progress	D	N						
1730	Buildings, Improvements, and Renovations	D	N						
	Accumulated Depreciation on Buildings,								
	Improvements, and Renovations	С	N						
1740	Other Structures and Facilities	D	N						
1	Accumulated Depreciation on Other Structures								
	and Facilities	С	N						
	Equipment	D	N						
	Accumulated Depreciation on Equipment	С	N						
1810	Assets Under Capital Lease	D	N						
	Accumulated Depreciation on Assets Under								
	Capital Lease	C	N						
1820	Leasehold Improvements	D	N						
4000	Accumulated Amortization on Leasehold	_	N.						
	Improvements	С	N						
	Internal-Use Software	D	N						
1832	Internal-Use Software in Development	D	N						

1839 S 1840 O 1849 A 1890 O A	USSGL Account  USSGL Account Title Accumulated Amortization on Internal-Use Software	Normal Bal. Ind.	Federal/	Adj	usted Trial B	alances	
1839 S 1840 O 1849 A 1890 O	Accumulated Amortization on Internal-Use		Fodoral/				
1839 S 1840 O 1849 A 1890 O A		Dai. IIIu.	NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1840 O 1849 A 1890 O A	oπware	0					
1849 A 1890 O A		C	N				
1890 O A	Other Natural Resources	D C	N				
A	Allowance for Depletion Other General Property, Plant, and Equipment		N				
		D	N				
IOMMIP	Accumulated Depreciation on Other General	С	NI				
	Property, Plant, and Equipment Receivable From Appropriations	D	N F	Y			Y
	Other Assets	D	Y	Y			1
	Accounts Payable	С	Y	Ϋ́			Y
	Disbursements in Transit	C	Ϋ́	Y			
	Contract Holdbacks	С	Ý	Ϋ́			
	Accrued Interest Payable	C	Y	Y			
	Payable for Transfers of Currently Invested						
	Balances	С	F	Υ			
	Expenditure Transfers Payable	С	F	Υ			
	Entitlement Benefits Due and Payable	С	N				
	Subsidy Payable to the Financing Account	С	F	Υ			
_	Contra Liability for Subsidy Payable to the			-			
	Financing Account	D	F	Υ			
	oan Guarantee Liability	C	N				
	Other Accrued Liabilities	С	Y	Y	***************************************		·····
	Accrued Funded Payroll and Leave	С	N				***************************************
	Vithholdings Payable	С	N	***************************************			
	Employer Contributions and Payroll Taxes	***************************************					
2213 P		С	Y	Υ			
0	Other Post-Employment Benefits Due and						
2215 P		С	Y	Υ			
	Pension Benefits Due and Payable to						
	Beneficiaries	С	N .				
	Benefit Premiums Payable to Carriers	С	N				
	ife Insurance Benefits Due and Payable to						
	Beneficiaries	C	N				
	Jnfunded Leave	С	N _				
	Infunded FECA Liability	С	F	Υ			
	Other Unfunded Employment Related Liability	С	Y	Y			
	Advances From Others	С	Y	Y	***************************************		
	Deferred Credits	С	Y	Y			
	iability for Deposit Funds, Clearing Accounts,	_		V			
	and Undeposited Collections	С	Y	Y			
	Principal Payable to the Bureau of the Public	0	_	V			
2510 D	Principal Payable to the Federal Financing	С	F	Y			
		С	F	Y			
2520 B	Securities Issued by Federal Agencies Under	U		ſ			
	Seneral and Special Financing Authority	С	Y	Y			
	Discount on Securities Issued by Federal	<u> </u>	'	1			
	Agencies Under General and Special Financin						
	Authority	D	Υ	Υ			
	Premium on Securities Issued by Federal						
	Agencies Under General and Special Financin						
	Authority	С	Y	Y			
	Amortization of Discount and Premium on	-					
	Securities Issued by Federal Agencies Under						
	General and Special Financing Authority	D	Y	Υ			
	Participation Certificates	С	Ý	Ϋ́			
	Other Debt	C	Ý	Y			

USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
	USSGL ACCOUNT		Aujusteu Triai Baiances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Actuarial Pension Liability	C	N .						
	Actuarial Health Insurance Liability	С	N						
	Actuarial Life Insurance Liability	С	N						
	Actuarial FECA Liability	С	N .						
	Other Actuarial Liabilities	С	N						
2910	Prior Liens Outstanding on Acquired Collateral	С	N						
2920	Contingent Liabilities	С	N						
2940	Capital Lease Liability	С	Y	Y					
	Liability for Subsidy Related to Undisbursed								
2950	Loans	С	F	Υ					
	Accounts Payable From Canceled								
2960	Appropriations	С	Υ	Υ					
2970	Resources Payable to Treasury	С	F	Y			Υ		
	Custodial Liability	C	Y	Υ			S		
	Other Liabilities	С	Y	Υ					
	Estimated Cleanup Cost Liability	С	N						
	Unexpended Appropriations - Cumulative	С							
	Unexpended Appropriations - Appropriations								
3101	Received	С							
3102	Unexpended Appropriations - Transfers-In	С	F	Υ					
	Unexpended Appropriations - Transfers-Out	D	F	Y					
	Unexpended Appropriations - Adjustments	С							
	Unexpended Appropriations - Used	D							
3107	Unexpended Appropriations - Oseu  Unexpended Appropriations - Prior-Period	U .							
2100	Adjustments - Restated	D							
3100	Unexpended Appropriations - Prior-Period	ע							
2100	Adjustments - Not Restated	D							
	Cumulative Results of Operations	С							
	Revenue From Goods Sold	C	Y	Y	X	Y			
	Contra Revenue for Goods Sold	D	Y	Y	X	Y			
	Revenue From Services Provided	С	Y	<u>'</u>	X	Y			
	Contra Revenue for Services Provided	D	Y	Y	X	Y			
	Interest Revenue - Other	С	Ý	Y	Y	Y	Υ		
	Interest Revenue - Investments	С	Y	Y	Y	Y	Y		
3311	Interest Revenue - Loans	<u> </u>	T	T	Ţ	Ī	T		
5212	Receivable/Uninvested Funds	С	Y	Υ	Υ	Υ	Υ		
JJ 12	Contra Revenue for Interest Revenue - Loans	U	ſ	ſ	ſ	ſ	Ţ		
5217	Receivable	D	Y	Υ	Υ	Y	Υ		
JJ 17	Contra Revenue for Interest Revenue -	U	I	I	I	Ī	ī		
E210	Investments	D	V	Y	V	v	Υ		
	Contra Revenue for Interest Revenue - Other	D D	Y	Y	Y	Y	Y		
JJ 19		ע	Ţ	T	Ţ	Ţ	Ţ		
E330	Penalties, Fines, and Administrative Fees Revenue	С	Y	Y	Y	Y	Υ		
J320		U	ſ	ſ	ſ	ı	ĭ		
E220	Contra Revenue for Penalties, Fines, and	ר		V	V	· ·	V		
	Administrative Fees	D C	Y Y	Y	Y	Y	Υ		
	Benefit Program Revenue	D	Y	Y	Y	Y	***************************************		
	Contra Revenue for Benefit Program Revenue		3	Y					
5500	Insurance and Guarantee Premium Revenue	С	N .		X	Y			
EEOO	Contra Revenue for Insurance and Guarantee	_	N.		V				
	Premium Revenue	D	N		X	Y			
5600	Donated Revenue - Financial Resources	С	N		T				
	Contra Revenue for Donations - Financial								
	Resources	D	N		T				
5610	Donated Revenue - Nonfinancial Resources	С	N		Т				
	Contra Donated Revenue - Nonfinancial	_							
	Resources	D	N		Т				
5700	Expended Appropriations	C							

	USSGL Account		USSGL Account Attributes  Adjusted Trial Balances						
	JOGGE ACCOUNT		Aujusted That Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
5708	Expended Appropriations - Prior-Period Adjustments - Restated	С							
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	С							
	Financing Sources Transferred In Without								
5720	Reimbursement	С	F	Υ					
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
	Appropriated Earmarked Receipts Transferred								
5740		С	F	Υ					
	Appropriated Earmarked Receipts Transferred		_						
5745		D	F	Y					
5750	Expenditure Financing Sources - Transfers-In	С	F	Y					
5755		С	F	Υ					
5760		D	F	Y					
	Nonexpenditure Financing Sources - Transfers		_						
5765		D	F	Y					
	Imputed Financing Sources	С	F	Y					
	Other Financing Sources	C D	F	Y	***************************************				
	Adjustment of Appropriations Used Tax Revenue Collected	С	Y	Y	Т		Υ		
	Tax Revenue Accrual Adjustment	C	Y	Y	T T		<u>Т</u> Ү		
	Contra Revenue for Taxes	D	Y	Y	T T		Y		
	Tax Revenue Refunds	D	Y	Y	T		<u>'</u> Ү		
	Other Revenue	C	Ϋ́	Y	Y	Y	Y		
	Contra Revenue for Other Revenue	D	Ý	Ϋ́	Υ	Ϋ́	Ϋ́		
	Collections for Others	D	Ÿ	Ϋ́	Ϋ́	Y	S		
	Accrued Collections for Others	D	Y	Υ	Υ	Y	S		
	Operating Expenses/Program Costs	D	Y	Y		Y			
	Contra Bad Debt Expense - Incurred for								
6190	Others	С	Y	Υ		Υ			
~~~~	Adjustment to Subsidy Expense	С	N			Y			
	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal								
6310	Financing Bank	D	F	Υ		Y			
	Interest Expenses on Securities	D	Y	Y		Y			
	Other Interest Expenses	D	Y	Y		Y	Y		
	Benefit Expense	D	Y	Y	·	Y			
	Cost of Goods Sold	D	N			Y			
	Applied Overhead	С	N			Y			
	Cost Capitalization Offset	C D	N			Y			
	Depreciation, Amortization, and Depletion Bad Debt Expense	D D	N Y	Y		Υ Υ			
	Imputed Costs	D D	F	Y		Y			
0130	Other Expenses Not Requiring Budgetary	U	1	l .		I			
6790	Resources	D	Y	Υ		Y			
	Future Funded Expenses	D	Y	Y		Ϋ́			
2300	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget			•					
	Authority (Unobligated)	D	F	V		_			
6050			F Y	Y Y		Y			
		D	ľ	Y					
6900	Nonproduction Costs	^			.,				
6900 7110	Gains on Disposition of Assets - Other	C	N	V	Y	Y			
6900 7110 7111		C C C	N Y F	Y Y	Y Y Y	Y			

		USSGL Account Attributes								
	USSGL Account			Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.			
7190	Other Gains	С	Y	Υ	Υ	Y				
7210	Losses on Disposition of Assets - Other	D	N		Y	Y				
7211	Losses on Disposition of Investments	D	Υ	Y	Y					
7212	Losses on Disposition of Borrowings	D	F	Y	Y					
7280	Unrealized Losses	D	Y	Y	Y					
7290	Other Losses	D	Y	Y	Y	Y				
7300	Extraordinary Items	С	N			Y	***			
7400	Prior-Period Adjustments - Not Restated	С	Y	Y			•			
7401	Prior-Period Adjustments - Restated	С	Y	Y						
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y				
7600	Changes in Actuarial Liability	D	N			Y				
8801	Offset for Purchases of Capitalized Assets	С	Υ	Y						
8802	Purchases of Capitalized Assets	D	Y	Υ			***************************************			

### Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL acc	ount attribut	tes, see	e the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column indic	cates that th	e FAC	TS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attribut	e. See Note	5 for v	alid attribute values/domains.
3/ A blank space in any attribute of	column indic	ates th	at the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	correct attri	bute va	alue/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are lis	ted below:		
<u>Attribute</u>	<u>Domain</u>		<u>Domain Description</u>
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	Α		Noncustodial
Debit/Credit	С		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	Т		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

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USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
	COOCL / ROOMIN		. tojasta irrai balariood						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
1010	Fund Balance With Treasury	D							
	Fund Balance With Treasury Under a								
1090	Continuing Resolution	D							
	Undeposited Collections	D	N				Y		
	Imprest Funds	D	N						
	Funds Held by the Public	D	N						
	Other Cash	D	N						
	Other Monetary Assets	D	N						
	Foreign Currency	D	N						
	Accounts Receivable	D	Y	Y			Y		
	Allowance for Loss on Accounts Receivable	С	Y	Y			Y		
1010	Employment Benefit Contributions								
1320	Receivable	D	Υ	Υ					
	Taxes Receivable	D	N	•			Υ		
	Allowance for Loss on Taxes Receivable	С							
1329		U .	N				Y		
4000	Receivable for Transfers of Currently	_	_	V					
	Invested Balances	D	F	Y					
	Expenditure Transfers Receivable	D	F	Y					
	Interest Receivable	D	Y	Y			Υ		
	Allowance for Loss on Interest Receivable	С	Y	Y			Y		
	Loans Receivable	D	Υ	Υ					
1359	Allowance for Loss on Loans Receivable	С	Y	Υ					
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y		
	Allowance for Loss on Penalties, Fines, and								
1369	Administrative Fees Receivable	С	Υ	Υ			Υ		
1399	Allowance for Subsidy	С	N						
1410	Advances to Others	D	Y	Υ					
1450	Prepayments	D	Y	Y					
	Operating Materials and Supplies Held for								
1511	Use	D	N						
	Operating Materials and Supplies Held in								
1512	Reserve for Future Use	D	N						
***************************************	Operating Materials and Supplies - Excess,								
1513	Obsolete, and Unserviceable	D	N						
	Operating Materials and Supplies Held For								
1514	Repair	D	N						
	Operating Materials and Supplies -								
1519	Allowance	С	N						
	Inventory Purchased for Resale	D	N	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
	Inventory Held in Reserve for Future Sale	D	N	***************************************					
	Inventory Held for Repair	D	N						
	Inventory - Excess, Obsolete, and								
1524	Unserviceable	D	N						
	Inventory - Raw Materials	D	N	***************************************					
	Inventory - Work-in-Process	D	N						
	Inventory - Finished Goods	D	N						
	Inventory - Allowance	C	N						
	Seized Monetary Instruments	D	N		<u> </u>				
	Seized Cash Deposited	D	N						
	Forfeited Property Held for Sale	D	N						
	Forfeited Property Held for Donation or Use	D	N	***************************************					
	Forfeited Property - Allowance	С	N						
	Foreclosed Property Allowance	D	N						
1559	Foreclosed Property - Allowance	С	N						

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances				
OGGE ACCOUNT			Aujusteu IIIai Daialites				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
ontroduction to consum	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
	Commodities - Allowance	С	N				
	Stockpile Materials Held in Reserve	D	N				
****	Stockpile Materials Held for Sale	D	N .		~		
	Other Related Property	D	N				
1599	Other Related Property - Allowance	С	N .				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
	Discount on U.S. Treasury Securities Issued	_	_				
1611	by the Bureau of the Public Debt	С	F	Y			
	Premium on U.S. Treasury Securities Issued						
1612	by the Bureau of the Public Debt	D	F	Υ			
	Amortization of Discount and Premium on						
	U.S. Treasury Securities Issued by the						
1613	Bureau of the Public Debt	D	F	Υ			
1618	Market Adjustment - Investments	D	Y	Y			
	Investments in Securities Other Than the						
1620	Bureau of the Public Debt Securities	D	Υ	Υ			
	Discount on Securities Other Than the						
1621	Bureau of the Public Debt Securities	С	Υ	Υ			
	Premium on Securities Other Than the						
1622	Bureau of the Public Debt Securities	D	Υ	Υ			
	Amortization of Discount and Premium on						
	Securities Other Than the Bureau of the						
1623	Public Debt Securities	D	Y	Υ			
	Investments in U.S. Treasury Zero Coupon						
	Bonds Issued by the Bureau of the Public						
1630	Debt	D	F	Y			
	Discount on U.S. Treasury Zero Coupon						
	Bonds Issued by the Bureau of the Public						
1631	Debt	С	F	Υ			
	Amortization of Discount on U.S. Treasury						
	Zero Coupon Bonds Issued by the Bureau of						
1633	the Public Debt	D	F	Υ			
-	Market Adjustment - Investments in U.S.						
1638	Treasury Zero Coupon Bonds	D	F	Υ			
	Contra Market Adjustment - Investments in						
************	U.S. Treasury Zero Coupon Bonds	С	F	Υ			
	Other Investments	D	Y	Y			
	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
	Accumulated Depreciation on Improvements						
	to Land	С	N				
1720	Construction-in-Progress	D	N	***************************************			****
1730	Buildings, Improvements, and Renovations	D	N				
	Accumulated Depreciation on Buildings,						
1739	Improvements, and Renovations	С	N				
1740	Other Structures and Facilities	D	N				
	Accumulated Depreciation on Other						
749	Structures and Facilities	С	N				
	Equipment	D	N				
	Accumulated Depreciation on Equipment	С	N				
1810	Assets Under Capital Lease	D	N				
	Accumulated Depreciation on Assets Under						
<u>181</u> 9	Capital Lease	С	N				

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances				
GOOGE ACCOUNT			, ajustou mar buarious				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1820	Leasehold Improvements	D	N				
	Accumulated Amortization on Leasehold						
	Improvements	С	N				
	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
	Accumulated Amortization on Internal-Use						
	Software	С	N				
	Other Natural Resources	D	N				
1849	Allowance for Depletion	С	N				
	Other General Property, Plant, and						
1890	Equipment	D	N				
	Accumulated Depreciation on Other General						
	Property, Plant, and Equipment	С	N				
	Receivable From Appropriations	D	F	Y			Y
	Other Assets	D	Y	Y			
	Accounts Payable	С	Y	Y			Υ
	Disbursements in Transit	С	Y	Y			
	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	С	Υ	Y			
0.450	Payable for Transfers of Currently Invested	•	_	.,			
	Balances	<u>C</u>	F	Y			
	Expenditure Transfers Payable	<u>C</u>	F	Y			
	Entitlement Benefits Due and Payable	С	N				
2170	Subsidy Payable to the Financing Account	С	F	Y			
0470	Contra Liability for Subsidy Payable to the	Б.	_				
	Financing Account	D	F	Y			
	Loan Guarantee Liability	<u>C</u>	N	······································			
	Other Accrued Liabilities	C C	Y	Y			
	Accrued Funded Payroll and Leave Withholdings Payable	C	N N				
2211	Employer Contributions and Payroll Taxes	<u> </u>	IN				
2213	Payable	С	Y	Y			
2213	Other Post-Employment Benefits Due and	<u> </u>	<u> </u>				
2215	Payable	С	Y	Y			
2210	Pension Benefits Due and Payable to	<u> </u>	ı				
2216	Beneficiaries	С	N				
	Benefit Premiums Payable to Carriers	C	N				
	Life Insurance Benefits Due and Payable to						
2218	Beneficiaries	С	N				
	Unfunded Leave	С	N	***************************************			
	Unfunded FECA Liability	С	F	Y			
	Other Unfunded Employment Related						
	Liability	С	Y	Y			
2310	Advances From Others	С	Y	Y			***************************************
	Deferred Credits	С	Y	Y			
	Liability for Deposit Funds, Clearing						
2400	Accounts, and Undeposited Collections	С	Υ	Y			
	Principal Payable to the Bureau of the Public						
2510	Debt	С	F	Υ			
	Principal Payable to the Federal Financing						
2520	Bank	С	F	Υ			
	Securities Issued by Federal Agencies Unde						
	General and Special Financing Authority						
2530		С	Y	Y			
	Discount on Securities Issued by Federal						
	Agencies Under General and Special	_					
2531	Financing Authority	D	Υ	Υ			

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					
	OGGCE ACCOUNT		Aujusteu Tildi Edidites					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Premium on Securities Issued by Federal							
	Agencies Under General and Special	_						
	Financing Authority	С	Y	Υ				
	Amortization of Discount and Premium on							
	Securities Issued by Federal Agencies Unde							
0500	General and Special Financing Authority	1						
2533	Double of the Control	D	Y	Y				
	Participation Certificates	C	Y	Y				
	Other Debt Actuarial Pension Liability	C	Y N	<u> </u>				
	Actuarial Health Insurance Liability	C	N N					
	Actuarial Life Insurance Liability	C	N N					
	Actuarial FECA Liability	C	N N					
	Other Actuarial Liabilities	C	N N					
	Prior Liens Outstanding on Acquired	J	IN					
	Collateral	С	N					
	Contingent Liabilities	C	N N					
	Capital Lease Liability	С	Y	Y				
	Liability for Subsidy Related to Undisbursed	U	ı	I				
	Loans	С	F	Υ				
	Accounts Payable From Canceled	<u> </u>		I				
	Appropriations	С	Y	Υ				
	Resources Payable to Treasury	C	F	<u> </u>			Y	
	Custodial Liability	C	Y	Y			S	
	Other Liabilities	C	Y	Y			3	
	Estimated Cleanup Cost Liability	C	N	I				
2990	Unexpended Appropriations - Cumulative	С	IN					
3100								
0404	Unexpended Appropriations - Appropriations							
	Received	С	_					
	Unexpended Appropriations - Transfers-In	С	F -	Y				
	Unexpended Appropriations - Transfers-Out	D	F	Y				
	Unexpended Appropriations - Adjustments	С						
3107	Unexpended Appropriations - Used	D						
	Unexpended Appropriations - Prior-Period							
3108	Adjustments Due to Correction of Errors	D						
	Unexpended Appropriations - Prior-Period							
	Adjustments Due to Changes in Accounting							
	Principles	D		***************************************				
	Cumulative Results of Operations	C						
	Revenue From Goods Sold	C	Y	Y	X	Y		
	Contra Revenue for Goods Sold	D	Y	Y	X	Y		
	Revenue From Services Provided	С	Y	Y	X	Y		
	Contra Revenue for Services Provided	D	Y	Y	X	Y		
	Interest Revenue - Other	C	Y	Y	Y	Y	Y	
5311	Interest Revenue - Investments	С	Y	Y	Y	Y	Y	
	Interest Revenue - Loans							
5312	Receivable/Uninvested Funds	С	Y	Y	Y	Y	Υ	
	Contra Revenue for Interest Revenue -							
5317	Loans Receivable	D	Y	Υ	Y	Y	Y	
<b>50</b> / 5	Contra Revenue for Interest Revenue -	_						
5318	Investments	D	Y	Y	Y	Υ	Υ	
<b>=</b> 0.15	Contra Revenue for Interest Revenue - Othe							
5319		D	Υ	Υ	Y	Υ	Υ	
	Penalties, Fines, and Administrative Fees	_						
	Revenue	С	Y	Y	Y	Υ	Υ	
	Contra Revenue for Penalties, Fines, and	_						
5329	Administrative Fees	D	Y	Y	Y	Y	Y	

No. USSGL Account Title Normal Bal. Ind. NonFederal Partne		Budget	
NO.   USSGL ACCOUNT THE Bal. Ind.   NonFederal Partne	Nonexcn.		Custodial/
	V	Subfunction	Noncust.
	Y	Y	
Contra Revenue for Benefit Program 5409 Revenue  D Y Y	Y	Υ	
Insurance and Guarantee Premium Revenue	I	I	
5500 C N	X	Y	
Contra Revenue for Insurance and			
5509 Guarantee Premium Revenue D N	X	Y	
Deserted Devices and Figure in Deservation		I	
	Т		
Contra Revenue for Donations - Financial   5609 Resources   D   N	т		
5609 Resources D N  Donated Revenue - Nonfinancial Resources	T		
5610 C N	Т		
Contra Donated Revenue - Nonfinancial			
5619 Resources D N	Т		
5700 Expended Appropriations C	-		
Expended Appropriations - Prior-Period	_	<u> </u>	
5708 Adjustments Due to Corrections of Errors C	0000000		CONTROL OF THE CONTRO
Expended Appropriations - Prior-Period			
Adjustments Due to Changes in Accounting			
5709 Principles C			
Financing Sources Transferred In Without			
5720 Reimbursement C F Y	oanoano		
Financing Sources Transferred Out Without			
5730 Reimbursement D F Y	anoanoano		
Appropriated Earmarked Receipts			
5740 Transferred In C F Y			
Appropriated Earmarked Receipts			
5745 Transferred Out D F Y			
Expenditure Financing Sources - Transfers-			
5750 In C F Y			
Nonexpenditure Financing Sources -			
5755 Transfers-In C F Y			
Expenditure Financing Sources - Transfers-			
5760 Out D F Y			
Nonexpenditure Financing Sources -			
5765 Transfers-Out D F Y			
5780 Imputed Financing Sources C F Y			
5790 Other Financing Sources C F Y			
5799 Adjustment of Appropriations Used D			
5800 Tax Revenue Collected C Y Y	Т		Y
5801 Tax Revenue Accrual Adjustment C Y Y	Т		Υ
5809 Contra Revenue for Taxes D Y Y	Т		Υ
5890 Tax Revenue Refunds D Y Y	Т		Υ
5900 Other Revenue C Y Y	Υ	Υ	Υ
5909 Contra Revenue for Other Revenue D Y Y	Y	Y	Y
5990 Collections for Others D Y Y	Y	Υ	S
5991 Accrued Collections for Others D Y Y	Y	Υ	S
6100 Operating Expenses/Program Costs D Y Y		Υ	
Contra Bad Debt Expense - Incurred for			
6190 Others C Y Y		Y	<u> </u>
6199 Adjustment to Subsidy Expense C N		Y	
Interest Expenses on Borrowing From the			
Bureau of the Public Debt and/or the Federal			
6310 Financing Bank D F Y		Y	
6320 Interest Expenses on Securities D Y Y		Y	
6330 Other Interest Expenses D Y Y		Y	Υ
6400 Benefit Expense D Y Y	Va.	Υ	

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
		Normal	Federal/	Trading	Exchange/	Budget	Custodial
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.
	Cost of Goods Sold	D	N	***************************************	N#11#11#11#11#11#11#11#11#11#11#11#11#11	Y	
	Applied Overhead	С	N	***************************************		Y	
	Cost Capitalization Offset	С	N			Y	
	Depreciation, Amortization, and Depletion	D	N			Y	
	Bad Debt Expense	D	Υ	Y		Y	
6730	Imputed Costs	D	F	Υ		Y	
	Other Expenses Not Requiring Budgetary						
not control to to to to	Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
	Employer Contributions to Employee Benefit						
	Programs Not Requiring Current-Year						
	Budget Authority (Unobligated)	D	F	Υ		Y	
	Nonproduction Costs	D	Y	Υ		Υ	
7110	Gains on Disposition of Assets - Other	С	N		Y	Y	
7111	Gains on Disposition of Investments	С	Y	Υ	Y		
	Gains on Disposition of Borrowings	С	F	Y	Y		
	Unrealized Gains	С	Υ	Y	Y		
7190	Other Gains	С	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N	-	Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Υ		
7280	Unrealized Losses	D	Υ	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	С	N			Y	
	Prior-Period Adjustments Due to Corrections						
7400	of Errors	С	Y	Υ			
	Prior-Period Adjustments Due to Changes in						
7401	Accounting Principles	С	Υ	Y			
	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
	Offset for Purchases of Capitalized Assets	С	Y	Υ			
	Purchases of Capitalized Assets	D	Y	Y			

# Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL a	ccount attrib	utes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column inc	dicates that th	ne FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	ute. See Not	e 5 for valid attribute values/domains.
3/ A blank space in any attribute	column indic	cates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that th	e correct attr	bute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Dalait/Occalit		019
Debit/Credit	С	Credit
	D	Debit
Evebongo/Nenovebongo	X	Exchange Revenue
Exchange/Nonexchange	^ 	· ·
	1	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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### **Attributes Used To Prepare Budgetary Reports**

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram;
- ◆ Entity Definition Report;
- ◆ Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

#### Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

### **Entity Definition Report**

This report provides definitions and business rules for relationships between all entities.

### Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

## FACTS II USSGL Account Attribute Tables (Fiscal 2005 and 2006)

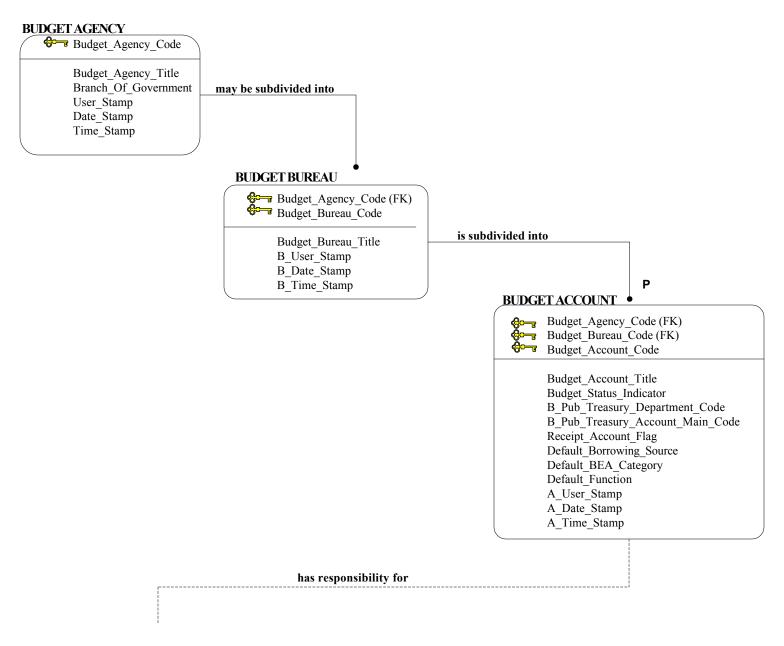
The FACTS II attribute tables for fiscal 2005 and 2006 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

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Space	This attribute is <b>not reported</b> in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

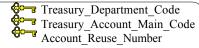
For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

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Ρ

#### FEDERAL ACCOUNT SYMBOL



Budget Agency Code (FK) Budget Bureau Code (FK) Budget Account Code (FK) Federal Account Symbol Title Fund Type Budget Publication Flag Financing Account Indicator Start Date End Date FAS\_User\_Stamp FAS Date Stamp FAS Time Stamp

is fiscally divided into

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Treasury\_Department\_Code (FK) Allocation\_Transfer\_Agency

Fiscal Year1 Fiscal Year2

Treasury Account Main Code (FK) Account Reuse Number (FK)

Availability Type

Disbursing Authority End Date

Report Submission Flag

Expiration Flag

Definite Indefinite Flag

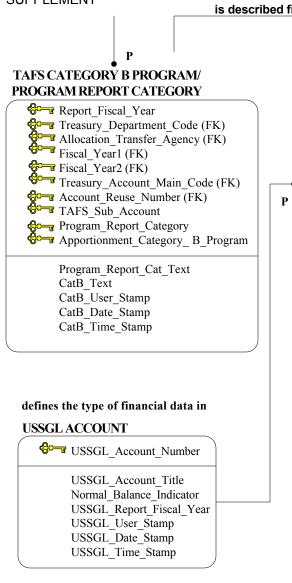
TAFS Status

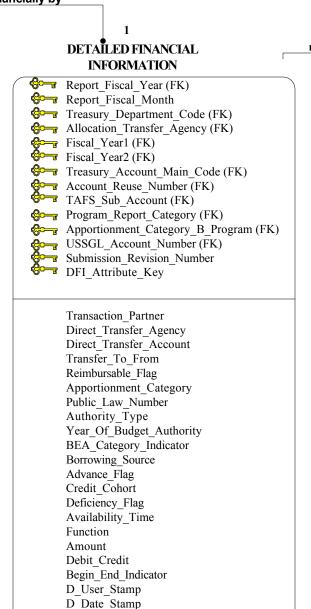
TAFS User Stamp

TAFS Date Stamp

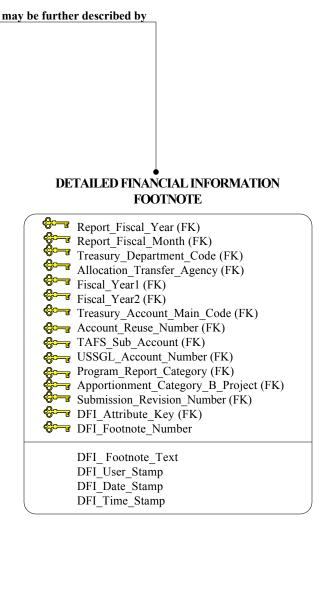
TAFS Time Stamp

is categorized by





D Time Stamp



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# Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

<u>Examples</u>: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

Independent Commissions and Boards

Entity Type: Independent

### **Business Rules**:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET BUREAU** 

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

#### **Business Rules**:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

#### **Business Rules:**

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

**SECTION IV** 

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

#### **Business Rules**:

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

## Entity Name: TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

<u>Entity Definition</u>: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

**Entity Name: USSGL ACCOUNT** 

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's

core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting

requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

**Business Rules**:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

**SECTION IV** 

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS 2108: Yearend Closing Statement (a primary source for the Treasury's Annual Report), the SF 133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

# Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

### **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET AGENCY**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133. 3/A OMB establishment of the U.S. Government. The code is P&F A-11 assigned by OMB. The title of a department, agency, or establishment of OMB Circular No. SF 133. OMB Budget\_Agency\_Title 125/A the U.S. Government. The title is assigned by OMB. A-11 P&F Distinguishes among branches of Government. Branch Of Government SF 133. E - Executive Branch 1/A OMB L - Legislative Branch P&F J - Judicial Branch User\_Stamp Who last updated the record. N/A 8/A N/A System 10/Date Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD Time\_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET BUREAU**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133, P&F OMB 3/A establishment of the U.S. Government. The code is A-11 assigned by OMB. Used in conjunction with the Budget Agency Code, the OMB Circular No. 2/A SF 133, P&F OMB Budget\_Bureau\_Code Budget Bureau Code represents an organizational unit A-11 within an agency. The code is assigned by OMB. The title of an organizational unit within an agency. SF 133, P&F OMB Budget\_Bureau\_Title OMB Circular No. 125/A The title is assigned by OMB. A-11 B User Stamp Who last updated the record. N/A 8/A N/A System 10/Date B Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD B\_Time\_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

## **BUDGET ACCOUNT**

BODGET ACCOUNT			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_M ain_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	ОМВ
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET ACCOUNT**

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Function	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	3/A	P&F	ОМВ
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### FEDERAL ACCOUNT SYMBOL

TEDERAL MOCCOUNT CTIV	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	ОМВ
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

System

#### FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	ОМВ
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	ОМВ
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
	TAFS have been canceled.				

## FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear, and no- year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

#### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied Dv
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	Supplied By OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
ΓAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
ΓAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

## TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Apportionment_Category_B_P	The code representing the Category B program used	N/A	3/N	SF 133	OMB,
rogram	on the apportionment. This code is only used to report				Agency
	Category B obligations. Each Category B program is				
	subject to the Anti-Deficiency Act.				
CatB_Text	The text description associated with the apportionment	N/A	25/A	SF 133	OMB,
	category B program.				Agency
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date	N/A	System
			YYYY/MM/D		
			D		
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time	N/A	System
			HH:MM:SS		
Program_Report_Category	The code representing a program reporting category	N/A	3/N	SF 133	OMB,
	that agencies use when reporting their obligations in				Agency
	their detailed financial information. Agencies may use				
	this code when reporting either Category A or Category				
	B obligations. Unlike the Apportionment_Category_B_				
	Program, this code is NOT subject to the Anti-				
	Deficiency Act.				
Program_Report_CatText	The text description associated with the program report	N/A	25/A	SF 133	OMB,
	category.				Agency

## **USSGL ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

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Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

System

			System		
Attribute Name	Attribute Definition	Domain		istics Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no	N/A	3/A	FMS 2108	Agency
	subaccount. When used, indicates a				
	Treasury defined subdivision of TAFS.				
Apportionment_Category_B_Program	The code representing the Category B	N/A	3/N	SF 133	OMB,
	program used on the apportionment. This				Agency
	code is only used to report Category B				
	obligations. Each Category B program is				
	subject to the Anti-Deficiency Act.				
Program_Report_Category	The code representing a program report	N/A	3/N	SF 133	OMB,
	category that agencies use when reporting				Agency
	their obligations in their detailed financial				
	information. Agencies may use this code				
	when reporting either Category A or				
	Category B obligations. Unlike the				
	Apportionment_Category_B_ Program, this				
	code is NOT subject to the Anti-Deficiency				
	Act.				
USSGL_Account_Number	A unique code that represents a USSGL	Treasury Financial	4/A	SF 133,	Agency
	account, which is used to record, classify,	Manual Vol. I,		FMS 2108,	
	and report accounting events in a uniform	Supplement No. 2		P&F	
	manner Governmentwide. The USSGL				
	account (1) provides control over all				
	financial transactions and resource				
	balances, (2) in combination with other data				
	elements, satisfies basic financial and				
	budget execution reporting requirements of				
	OMB and Treasury, and (3) integrates				
	proprietary and budgetary accounting (GAO				
	Glossary).				
Submission_Revision_Number	An adjustment to previously submitted data.	Numeric	3/N	SF 133,	Agency
	The submission revision number for an			FMS 2108,	
	original submission has a value of 0.			P&F	

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment.  (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

			System		
Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 <sup>th</sup> Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, or discretionary.	D – Discretionary M – Mandatory	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	fiscal years.  Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or nonnational defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

**SECTION IV** 

#### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Category	The category representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date Stamp, and Time Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

## **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

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	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
1010	Fund Balance With Treasury	D	Υ	Е															U/E			
1120	Imprest Funds	D	Υ	Е															U			
1130	Funds Held by the Public	D	Υ	E															U/E			
1195	Other Monetary Assets	D	Υ	E															U/E			
	•	-		1																		
	Investments in U.S. Treasury Securities																					1
1610	Issued by the Bureau of the Public Debt	D	Υ	В															U			1
	•	-																				
	Investments in U.S. Treasury Securities																					1
1610	Issued by the Bureau of the Public Debt	D	Υ	Е															U			1
1010	iodeca by the Bareau of the Fabric Bobt	- 5		_																		
	Discount on U.S. Treasury Securities																					1
1611	Issued by the Bureau of the Public Debt	С	Υ	Е															U			1
1011	issued by the Bureau of the Fubile Bebt	- 0	'		_														-			
	Premium on U.S. Treasury Securities																					.
1612	Issued by the Bureau of the Public Debt	D	Υ	Е															U			1
1012	Amortization of Discount and Premium on		ı																U			
																						1
1010	U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Е															U			1
1013	Bureau of the Public Debt	_ U	Y	E															U			
	Investments in Conveition Other They the																					1
4000	Investments in Securities Other Than the Bureau of the Public Debt Securities	-	Υ	В															U			1
1620	Bureau of the Public Debt Securities	D	Y	В															U			
	lavoratora anta in Occasitiva Other Theoretica																					1
4000	Investments in Securities Other Than the	-	.,	_						.,												1
1620	Bureau of the Public Debt Securities	D	Υ	Е						Y									U			
	Discount on Securities Other Than the																					1
1621	Bureau of the Public Debt Securities	С	Υ	Е															U			
	Premium on Securities Other Than the	_																				1
1622	Bureau of the Public Debt Securities	D	Υ	Е															U			-
	Amortization of Premium and Discount on																					ı
	Securities Other Than the Bureau of the																					1
1623	Public Debt Securities	D	Υ	Е															U			
	Investments in U.S. Treasury Zero Coupon																					, l
1	Bonds Issued by the Bureau of the Public																					, I
1630		D	Υ	В															U			
	Investments in U.S. Treasury Zero Coupon																					, l
	Bonds Issued by the Bureau of the Public																					, I
1630		D	Υ	Е															U			
	Discount on U.S. Treasury Zero Coupon																					, l
	Bonds Issued by the Bureau of the Public																					ı
1631	Debt	С	Υ	Е															U			
	Market Adjustment - Investments in U.S.																					, l
	Treasury Zero Coupon Bonds	D	Υ	Е															U			
4032	Estimated Indefinite Contract Authority	D	Υ	Е					Υ										U			
	Anticipated Adjustments to Contract				_																	. 1
4034	Authority	С	Υ	Е															U			l
																						, T
4042	Estimated Indefinite Borrowing Authority	D	Υ	E					Υ		<u> </u>								U			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>		Indef.2
	Anticipated Reductions to Borrowing					·														ŭ	
	Authority	С	Υ	Е														U			
	Anticipated Transfers to the General Fund	-																			
	of the Treasury	С	Υ	Е														U			
	Anticipated Collections From Non-Federal	-																			
4060	Sources	D	Υ	Е														U			
	Anticipated Collections From Federal	=																			
4070	Sources	D	Υ	Е														U			
	Amounts Appropriated From Specific	=																			
	Treasury-Managed Trust Fund TAFS -																				
4081	Receivable - Transferred	С	Υ	Е	Υ											Υ		U/E			
	Allocations of Realized Authority - To Be	-		_												-					
	Transferred From Invested Balances -																				
4082	Transferred	С	Υ	Е	Υ											Υ		U/E			.
- 302	Transfers - Current-Year Authority -		· ·		<del>'</del>											· ·					
4083	Receivable - Transferred	С	Υ	Е	Υ											Y		U			
	Debt Liquidation Appropriations	D	Y	E	Y				Y							Y		Ü			Υ
	2021 Elquidation / ippropriations	- 5		_	i i											•					
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е					Υ							Y		U			
7112	Appropriated Trust or Special Fund	- 5	- '	-												•		J			
4114	Receipts	D	Υ	Е	Υ				Y							Y		U			Υ
	Loan Subsidy Appropriation	D	Y	E	Y				Y							Y		U			
4113	Loan Gubsidy Appropriation	-	'															U			
4117	Loan Administrative Expense Appropriation	D	Υ	Е	Υ				Y							Y		U			
	zoan / tanimionan o zaponoo / pproprianon	- 5		_	i i											•					
4118	Reestimated Loan Subsidy Appropriation	D	Υ	Е					Y							Y		U			
	Other Appropriations Realized	D	Y	E	Y				Y					Υ		Y		U			Υ
	Appropriations Anticipated	D	Y	E					Y					'		Y		U			•
	Authority Adjusted for Interest on Public	- 5	- '	_												•		J			
	Debt Securities	D	Y	В					Y									U			
	Authority Adjusted for Interest on Public	- 5	- '	-														J			
	Debt Securities	D	Υ	Е					Y									U			
	Amounts Appropriated From Specific	-	'	_														J			
	Treasury-Managed Trust Fund TAFS																				
	Reclassified - Receivable - Temporary																				
	Reduction	D	Υ	Е	Υ				Y							Y		U			
		-	'															U			
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																				
	Reclassified - Payable - Temporary																				
	Reduction	С	Υ	Е					Y							Y		U			
	Loan Modification Adjustment Transfer	·	'						'							ı		U			
	Appropriation	D	Υ	Е					Υ		Y	Υ				Υ		U	Υ		.
4123	Amounts Appropriated From Specific	U	ľ						T		ī	ī				ī		J	ı		
	Treasury-Managed Trust Fund TAFS -																				
4400	Receivable	Г	Υ	В					Y							Υ		U/E			Υ
		D	Y	В					Ť							Y		U/E			Y
	Amounts Appropriated From Specific																				
4400	Treasury-Managed Trust Fund TAFS - Receivable	_	Y	Е					Υ							~		ШЕ			Υ
4126	Receivable	D	Y	E					Y							Y		U/E			Y

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	В												Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E												Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Y				Y							Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Y	Е					Y							Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	С	Υ	Е														U/E			Y
	Current-Year Contract Authority Realized Substituion of Contract Authority	D C	Y	E	S				Y							Y Y		U			Υ
4133	Decreases to Indefinite Contract Authority	С	Y	E												Y		U/E			Y
4134	Contract Authority Withdrawn	С	Υ	Е														U/E			Υ
4135	Contract Authority Liquidated	С	Υ	E	Y				Υ							Υ		U/E			Υ
4136	Contract Authority To Be Liquidated by Trust Funds Contract Authority To Be Liquidated by	С	Y	В												Υ		U/E			Y
4136	Trust Funds	С	Y	Е												Υ		U/E			Υ
	Transfers of Contract Authority	D	Y	В					Y		Υ	Υ				Y		U/E	Υ		Y
	Transfers of Contract Authority	D	Y	E					Y		Y	Y				Y		U/E	Ϋ́		Y
	Appropriation to Liquidate Contract Authority	D	Y	E					Y							Y		U/E			Y
	Contract Authority Carried Forward	D	Υ	В														U/E			Υ
	Contract Authority Carried Forward	D	Y	Е														U/E			Υ
4140	Substitution of Borrowing Authority	С	Y	Е	Υ											Υ	Y	U/E			Υ
4141	Current-Year Borrowing Authority Realized	D	Y	Е					Y							Υ	Y	U			
	Decreases to Indefinite Borrowing Authority	С	Υ	Е												Υ	Υ	U/E			Υ
4144	Borrowing Authority Withdrawn	С	Y	Е													Υ	U/E			Y
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Y	Е													Y	U/E			Υ
4146	Authority Actual Repayments of Debt, Prior-Year	С	Y	Е	Υ											Υ		U/E			
4147	Balances Resources Realized From Borrowing	С	Υ	Е														U/E			
4140	Authority	D	Y	Е														U/E			Υ
	Borrowing Authority Carried Forward	D	Y	В				1									Y	U/E			Y
	Borrowing Authority Carried Forward  Borrowing Authority Carried Forward	D	Y	E				1					-				Y	U/E			Y
	Reappropriations	D	Y	E				1	Y							V	1	U U	-		Y
7130	. toappropriations						1	1	<u> </u>	1	<u> </u>	<u> </u>	1			- '	1	3		1	

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Actual Capital Transfers to the General																				1
	Fund of the Treasury, Current-Year																				1
4151	Authority	С	Y	Е												Υ		U/E			ı
	-																				
	Actual Capital Transfers to the General																				ı
4152	Fund of the Treasury, Prior-Year Balances	С	ΙΥ	Е														U/E			ı
	Authority Made Available From Receipt or		<u> </u>	_														0,2			
	Appropriation Balances Previously																				ı
4157	Precluded From Obligation	D	Y	Е					Υ							Υ		U			ı
4107	Authority Made Available From Offsetting			_												'		J			
	Collection Balances Previously Precluded																				ı
1150	From Obligation	D	Ιγ	Е					Υ							Υ		U			ı
4130	Anticipated Transfers - Current-Year	U	<u> </u>	_					'							'		U			
1160	Authority	D	Y	Е					Y									U			
4100		U	<b>-</b>	E					Ť									U			
4405	Allocations of Authority - Anticipated From Invested Balances	_	\ <u>\</u>	Е					Υ									U			, l
4165	invested Balances	D	Y	E					Y									U			
																					ı
	Allocations of Realized Authority - To Be	_	l	_																	ı
4166	Transferred From Invested Balances	D	Y	В					Υ		Y	Y				Υ		U/E	Υ		1
																					ı
	Allocations of Realized Authority - To Be																				1
4166	Transferred From Invested Balances	D	Y	Е					Υ		Υ	Υ				Υ		U/E	Υ		1
	Allocations of Realized Authority -																				1
4167	Transferred From Invested Balances	D	Υ	Е					Υ		Υ	Υ				Υ		U/E	Υ		i
	Allocations of Realized Authority																				1
	Reclassified - Authority To Be Transferred																				ı
	From Invested Balances - Temporary																				1
	Reduction	D	Y	E					Υ		Υ	Υ				Υ		U	Υ		1
4170	Transfers - Current-Year Authority	D	Υ	E	Y				Υ		Υ	Y				Υ		U	Υ		
	Non-Allocation Transfers of Invested																				
4171	Balances - Receivable	D	Y	В					Υ		Υ	Y				Υ		U/E	Υ		ı
	Non-Allocation Transfers of Invested																				
4171	Balances - Receivable	D	Y	Е					Υ		Υ	Υ				Υ		U/E	Υ		
	Non-Allocation Transfers of Invested																				
4172	Balances - Payable	С	Y	В					Υ		Υ	Υ				Υ		U/E	Υ		, l
	Non-Allocation Transfers of Invested																				
4172	Balances - Payable	С	Y	Е					Υ		Υ	Υ				Υ		U/E	Υ		, l
<u>-</u>	Non-Allocation Transfers of Invested		Ť	_					-		-	-				-					
4173	Balances - Transferred	D	Y	Е					Υ		Y	Υ				Υ		U/E	Υ		, l
•	Allocation Transfers of Current-Year		i i													•		- J			
4175	Authority for Non-Invested Accounts	D	ΙΥ	Е	Υ				Υ		Υ	Υ				Υ		U	Υ		, l
1			<u> </u>	_	•				•							•					
4176	Allocation Transfers of Prior-Year Balances	D	Y	Е							Υ	Υ						U/E	Υ		, l
7170			<del>- '-</del>	_							'	'						U/L			
/190	Anticipated Transfers - Prior-Year Balances	D	Ιγ	Е														U			, l
	Transfers - Prior-Year Balances	D	Y	E							Y	Y						U	V		
7180	Transicio - i noi- i car Dalances	J	_ '					1			'	'	<u> </u>				1	J			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							ľ
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Balance Transfers - Extensions of																					
4191	Availability Other Than Reappropriations	D	Y	E															U/E			
	Balance Transfers - Unexpired to	=																	-			
4192	Expired	D	ΙΥ	E															U/E			
4195	Transfer of Obligated Balances	D	Y	E															U/E			
	Transfer of Expired Expenditure Transfers	-		-																		
4199	Receivable	D	Y	Е							Υ	Y					Υ		U/E	Υ		
4201	Total Actual Resources - Collected	D	Y	В							•						•		U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
.20.	Anticipated Reimbursements and Other		<u> </u>	_															0,2			
4210	Income	D	Y	Е															U			
1210	Liquidation of Deficiency - Offsetting	-	<u> </u>	_	_																	
4212	Collections	D	Ιγ	Е					Y								Y		U			
7212	Anticipated Appropriation Trust Fund	-	- '																- 0			
1215	Expenditure Transfers	D	Ιγ	Е															U			
4213	Experialiture Transiers																		U			
4004	Unfilled Customer Orders Without Advance	D	Ι <sub>Υ</sub>	В						Y							Υ		U/E			
4221	Offillied Customer Orders Without Advance	- 0	ľ	В						Ť							Y		U/E			
4004	Harfilla d Occatación a Ocatación Militario de Astronoca	_		_						.,							.,					
4221	Unfilled Customer Orders Without Advance	D	Υ	Е						Y							Υ		U/E			
		_	١.,	_						.,							.,					
4222	Unfilled Customer Orders With Advance	D	Υ	В						Y							Y		U/E			
		_		_																		
4222	Unfilled Customer Orders With Advance	D	Υ	Е						Y							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
4225	Transfers - Receivable	D	Y	В													Y		U/E			
	Appropriation Trust Fund Expenditure																					
4225	Transfers - Receivable	D	Υ	E													Y		U/E			
	Unfilled Customer Orders Without Advance																					
4230	- Transferred	D	Υ	E						Υ	Υ	Y					Υ		U/E	Υ		
	Unfilled Customer Orders With Advance -																					
4231	Transferred	С	Y	E						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
4232	Transfers - Receivable - Transferred	D	Y	E							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
4233	Earned - Receivable - Transferred	D	Y	E						Υ	Υ	Y					Υ		U/E	Υ		
4234	Other Federal Receivables - Transferred	D	Y	Е							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	ΙΥ	В						Υ							Υ		U/E			
	Reimbursements and Other Income																-					
4251	Earned - Receivable	D	Y	Е						Y							Υ		U/E			
	Reimbursements and Other Income		<u> </u>							<u> </u>							· ·		1			
4252	Earned - Collected	D	Ιγ	Е						Y							Υ		U/E			
1202	Appropriation Trust Fund Expenditure	-	<u> </u>							<u>'</u>								-	J/L			
4255	Transfers - Collected	D	Y	Е													Y		U/E			
7233	Actual Collections of "governmental-type"		⊢'		_														U/L			
4260		D	Ι <sub>Υ</sub>	Е													Y		U/E			
4200	1 000	U		E		<u> </u>	L										ı		U/E			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							ľ
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4261	Actual Collections of Business-Type Fees	D	Υ	E													Υ		U/E			
4262	Actual Collections of Loan Principal	D	Υ	Е													Y		U/E			
4263	Actual Collections of Loan Interest	D	Υ	E													Υ		U/E			
4264	Actual Collections of Rent	D	Υ	Е													Y		U/E			
	Actual Collections From Sale of Foreclosed																					
4265	Property	D	Υ	E													Υ		U/E			
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	E													Υ		U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	E													Υ		U/E			
	Actual Program Fund Subsidy Collected	D	Υ	E													Υ		U/E			
4273	Interest Collected From Treasury	D	Υ	E													Υ		U/E			
																						, 7
	Actual Collections From Liquidating Fund	D	Υ	E													Υ		U/E			
	Actual Collections From Financing Fund	D	Υ	E													Υ		U/E			
4277	Other Actual Collections - Federal	D	Υ	E													Υ		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			
	Actual Program Fund Subsidy Receivable	D	Υ	E													Υ		U/E			
4283	Interest Receivable From Treasury	D	Υ	В													Υ		U/E			
4283	Interest Receivable From Treasury	D	Υ	E													Υ		U/E			
4285	Receivable From the Liquidating Fund	D	Υ	В													Υ		U/E			
4285	Receivable From the Liquidating Fund	D	Υ	E													Y		U/E			
4286	Receivable From the Financing Fund	D	Υ	В													Y		U/E			
4286	Receivable From the Financing Fund	D	Υ	E													Y		U/E			
	Other Federal Receivables	D	Υ	В													Y		U/E			
4287	Other Federal Receivables	D	Υ	Е													Υ		U/E			
	Anticipated Recoveries of Prior-Year																					
4310	Obligations	D	Υ	E															U			
																						<sub>1</sub> 1
	Adjustment for Change in Prior-Year																					ı l
	Allocation of Budgetary Resources	D	Y	E															U/E			
4350	Canceled Authority	С	Υ	Е													Υ		U/E			$\sqcup$
1	Temporary Reduction - New Budget		1		١																	<sub>1</sub> 1
4382	Authority	С	Υ	E	Y				Υ								Y		U			
	Temporary Reduction - Prior-Year																					
4383	Balances	С	Υ	Е	Υ				Υ								Y		U			
	Temporary Reduction Returned by																					1
4384	Appropriation	С	Υ	В	Υ				Υ								Υ		U			$\sqcup$
	Temporary Reduction Returned by																					ı I
4384	Appropriation	С	Υ	Е	Υ				Υ								Υ		U			igsquare
	Temporary Reduction of Appropriation																					
	From Unavailable Receipts, New Budget																					
4387	Authority	С	Υ	Е	Υ				Y								Υ		U			

USSGL	ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	ction of Appropriation																					1
	e Receipts, Prior-Year																					1
4388 Balances		С	Υ	Е	Υ				Y								Υ		U			<b></b>
	ndefinite No-Year		.,	_													.,					ı
4391 Authority	etien New Budget	С	Υ	Е					Y								Y		U			
4392 Authority	iction - New Budget	С	Y	Е	Υ				Υ								Υ	Y	U			Y
	iction - Prior-Year		T		1				T								ī	I	U			T
4393 Balances	iction - Filoi-Teal	С	Y	Е	Υ				Υ								Y		U/E			Υ
	able for Obligation Upon	_		-	'				•								'		O/L			
4394 Collection	able for obligation open	С	Υ	В					Υ								Y		U			Y
	able for Obligation Upon	-	-														-					
4394 Collection	J J	С	Υ	E					Υ								Υ		U			Υ
	lable for Obligation	-																				
4395 Pursuant to Publ	ic Law - Temporary	С	Υ	E	Υ				Υ								Υ		U			1
Receipts and Ap	propriations Temporarily																					
4397 Precluded From	•	С	Υ	В	Υ				Υ								Υ		U			I
	propriations Temporarily																					1
4397 Precluded From		С	Y	Е	Υ				Υ								Y		U			
	tions Temporarily			_																		1
4398 Precluded From	•	С	Υ	В					Υ								Υ		U			
	tions Temporarily	0	.,	_					.,								.,					ı
4398 Precluded From		С	Υ	Е					Υ								Y		U			
	t Fund Refunds and porarily Precluded From																					ı
4399 Obligation	poranily Precidued From	С	Y	Е					Υ										U			1
	uthority - Pending	_	- '						'										U			
4420 Rescission	autionty i onding	С	Y	Е															u			1
1.20		-	<u> </u>	_																		
4430 Unapportioned A	uthority - OMB Deferral	С	Y	Е															U			1
4450 Unapportioned A	uthority	С	Υ	В															U			
4450 Unapportioned A	uthority	С	Υ	Е															U		Υ	
4510 Apportionments		С	Υ	Е												Υ			U		Υ	
	- Anticipated Resources -																					1
4590 Programs Subject		С	Υ	E												Υ			U			
4610 Allotments - Rea		С	Υ	Е															U		Υ	
	ds Not Subject to			_																		, 1
4620 Apportionment		С	Υ	В															U			
Unobligated Fun	as ⊨xempt From	6	Y	Е															U		Υ	
4620 Apportionment Funds Not Availa	phle for	С	r															-	U		Y	
4630 Commitment/Obl		С	Y	Е															U		Υ	
4650 Allotments - Exp		_	Y	В														-	E		'	
4650 Allotments - Expi		C	Y	E															E			
	ources - Programs Exempt	-	<u> </u>																_			-
4690 From Apportionn		С	Υ	Е															U			
			<u> </u>				1	1		l .	1	1 1		l .	l .	l .	1	1				

USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No. Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
Commitments - Programs Subject to																					
4700 Apportionment	С	Y	Е															U		Υ	
Commitments - Programs Exempt From																					
4720 Apportionment	С	Υ	Е															U		Υ	
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Y	Υ											U/E			
4801 Undelivered Orders - Obligations, Unpaid	С	Υ	Е		Υ	Y	Υ											U/E			
Undelivered Orders - Obligations,			_			.,	.,					.,				.,					
4802 Prepaid/Advanced	С	Y	В		Υ	Y	Υ					Y				Y		U/E			
Undelivered Orders - Obligations, 4802 Prepaid/Advanced	С	Y	Е		Υ	Y	Υ					Υ				Y		U/E			
Undelivered Orders - Obligations		T			T	T	ī					T				ī		U/E			
4831 Transferred, Unpaid	С	Υ	Е							Υ	Y							U/E	Υ		
Undelivered Orders - Obligations	_	-	-							•								O/L			
4832 Transferred, Prepaid/Advanced	С	Υ	Е							Υ	Y							U/E	Υ		
Downward Adjustments of Prior-Year	-	•	-							•								0.2	•		
Unpaid Undelivered Orders Obligations,																					
4871 Recoveries	D	Υ	Е															U/E			
Downward Adjustments of Prior-Year	_																				
Prepaid/Advanced Undelivered Orders																					
4872 Obligations, Refunds Collected	D	Υ	E													Υ		U/E			
Upward Adjustments of Prior-Year																					
4881 Undelivered Orders Obligations, Unpaid	С	Υ	Е		Υ	Υ	Υ											U/E			
Upward Adjustments of Prior-Year																					
Undelivered Orders Obligations,																					
4882 Prepaid/Advanced	С	Υ	Е		Υ	Y	Υ					Υ				Y		U/E			
4901 Delivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Y	Υ											U/E			
4901 Delivered Orders - Obligations, Unpaid	С	Y	E		Y	Y	Y									.,		U/E			
4902 Delivered Orders - Obligations, Paid	С	Y	E		Y	Y	Y					Y				Y		U/E			
4908 Authority Outlayed Not Yet Disbursed 4908 Authority Outlayed Not Yet Disbursed	C	Y	B E		Y	Y	Y					Y				Y		U			
Delivered Orders - Obligations Transferred,	-	Ť	_ E		Ť	Ť	Ť					Y				Ť		U			
4931 Unpaid	С	Υ	Е							Υ	Y							U/E	Υ		
Unpaid Delivered Orders Obligations,	_	'																U/L			
4971 Recoveries	D	Υ	Е															U/E			
Downward Adjustments of Prior-Year Paid	-																	J/L			
Delivered Orders Obligations, Refund																					
4972 Collected	D	Υ	Е						Υ							Υ		U/E			
Upward Adjustments of Prior-Year	_		-																		
4981 Delivered Orders Obligations, Unpaid	С	Υ	Е		Υ	Υ	Υ											U/E			
Upward Adjustments of Prior-Year																					
4982 Delivered Orders Obligations, Paid	С	Υ	Е		Υ	Υ	Υ					Υ				Υ		U/E			
ADDITIONAL INFORMATION:	1																				
4/5	IEA OEO II :		L																		
1/ For a description of USSGL attributes, see the		ttribute	Definition	on Repo	ort - Deta	alled Fina	ncial Informa	ation" in t	nis section.	I											
2/ The shaded attributes are supplied by FACTS II			that c:	#+	ius fan e		hut avail-t	- f	:	station for f			nambablas !-	atra a a li : -							
Note: Lines in bold typeface indicate new or modif	ieu USSGL a	ccounts	ınat ar	e errect	ive ior fis	scai 2006	but availabl	e ior earl	y irripiemer	ilation for fi	scai 2005. E	ariy impier	nentation is	sirongly e	псоигаде	tu.	<u> </u>				

#### Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Deficiency Flag<sup>2</sup>

Deficiency Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

D

Χ

D

Deficient

Definite

Indefinite

Not Deficient

<u>Attribute</u>	Domain Value	<u>Domain Definition</u>	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
			Normal Balance Indicator <sup>2</sup>	D	Debit
Apportionment Category	, A	Category A	Normal Balance Indicator <sup>2</sup>	С	Credit
Apportionment Category	<i>r</i> В	Category B			
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status <sup>2</sup>	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status <sup>2</sup>	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	Е	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From <sup>2</sup>	F	From
			Transfer To/From <sup>2</sup>	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
			Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator <sup>2</sup>	В	Beginning Balance			
Begin End Indicator <sup>2</sup>	E	Ending Balance			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit	С	Credit			

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	USSGL ACCOUNT												USSGL AC	COUNT	ATTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
1010	Fund Balance With Treasury	D	Υ	Е																U/E			
1120	Imprest Funds	D	Υ	Е																U			
1130	Funds Held by the Public	D	Υ	Е																U/E			
1195	Other Monetary Assets	D	Υ	Е																U/E			
	·																						
	Investments in U.S. Treasury Securities																						
1610	Issued by the Bureau of the Public Debt	D	Υ	В																U			
	·																						
	Investments in U.S. Treasury Securities																						
1610	Issued by the Bureau of the Public Debt	D	Υ	Е																U			
	,	_		_																_			
	Discount on U.S. Treasury Securities Issued																						
1611	by the Bureau of the Public Debt	С	Υ	Е																U			
	-,	ŭ		_																			
	Premium on U.S. Treasury Securities Issued																						
1612	by the Bureau of the Public Debt	D	Υ	Е																U			
1012	Amortization of Discount and Premium on	5	•	_																		-	+
	U.S. Treasury Securities Issued by the																						
1613	Bureau of the Public Debt	D	Υ	Е																U			
1013	Bureau of the Fublic Bebt	D		_																			+
	Investments in Securities Other Than the																						
1620	Bureau of the Public Debt Securities	D	Υ	В																U			
1020	Buleau of the Fublic Debt Securities	D	1	Ь																U			+
	Investments in Securities Other Than the																						
1620	Bureau of the Public Debt Securities	D	Υ	Е							Y									U			
1020	Discount on Securities Other Than the	D									1									U			-
1601	Bureau of the Public Debt Securities	С	Υ	Е																U			
1021	Premium on Securities Other Than the	C	T		_															U			+
1600	Bureau of the Public Debt Securities	D	Υ	Е																U			
1022	Amortization of Premium and Discount on	D	1																	U			-
	Securities Other Than the Bureau of the																						
1622	Public Debt Securities	D	Υ	Е																U			
1023		D	T																				
	Investments in U.S. Treasury Zero Coupon																						
1630	Bonds Issued by the Bureau of the Public	5	Υ	_																U			
1030		D	ſ	В				-		-		-			1					U		<b> </b>	+
	Investments in U.S. Treasury Zero Coupon																						
1630	Bonds Issued by the Bureau of the Public	D	Υ	Е																U			
1030		D	T												-				-	U		<u> </u>	+
	Discount on U.S. Treasury Zero Coupon																						
4004	Bonds Issued by the Bureau of the Public	0		_																			
1631		С	Υ	E															-	U		<del>                                     </del>	$\vdash$
4000	Market Adjustment - Investments in U.S.	_		_																,,			
	Treasury Zero Coupon Bonds	D	Y	E						.,									-	U		<del>                                     </del>	$\vdash$
4032	Estimated Indefinite Contract Authority	D	Υ	E	_			-		Υ		-			1	-			1	U		<del>                                     </del>	$\vdash$
400:	Anticipated Adjustments to Contract			_																			
4034	Authority	С	Υ	Е											1				1	U		<b> </b>	+
40.00	Estimated Indefinite Develope A Week			_						,,										, .			
4042	Estimated Indefinite Borrowing Authority	D	Υ	Е						Y										U		<b> </b>	
	Anticipated Reductions to Borrowing			_																			
4044	Authority	С	Υ	Е																U		<u> </u>	

	USSGL ACCOUNT												USSGL AC	COUNT	ATTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth.	Reimb.		Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Anticipated Transfers to the General Fund of																						
4047	the Treasury	С	Υ	Е																U			
	Anticipated Collections From Non-Federal	_																					
4060	Sources	D	Υ	Е																U			
4070	Anticipated Collections From Federal		.,	_																			
4070	Sources	D	Υ	Е																U			
	Amounts Appropriated From Specific																						
4004	Treasury-Managed Trust Fund TAFS - Receivable - Transferred	С	Υ	Е	Υ													Υ		U/E			
4061		C	T		1													T		U/E			-
	Allocations of Realized Authority - To Be Transferred From Invested Balances -																						
4082	Transferred	С	Υ	Е	Υ													Υ		U/E			
7002	Transfers - Current-Year Authority -	0	-	_																O/L			
4083	Receivable - Transferred	С	Υ	Е	Υ													Υ		U			
	Debt Liquidation Appropriations	D	Y	E	Y					Y								Y		Ü			Υ
	, seem prompt and									-								-					
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е						Υ								Υ		U			
	, , , ,																						
4114	Appropriated Trust or Special Fund Receipts	D	Υ	Е	Υ					Υ								Υ		U			Υ
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ					Υ								Υ		U			
4117	Loan Administrative Expense Appropriation	D	Υ	Е	Υ					Υ								Υ		U			
	Reestimated Loan Subsidy Appropriation	D	Υ	Е						Y								Υ		U			
	Other Appropriations Realized	D	Υ	Е	Υ					Y					Y			Y		U			Υ
4120	Appropriations Anticipated	D	Υ	Е						Υ								Υ		U			
1	Authority Adjusted for Interest on Public			_																			
4122	Debt Securities	D	Υ	В						Υ										U			
4400	Authority Adjusted for Interest on Public Debt Securities	_	Υ	_						Υ										U			
4122		D	Ť	E						Y										U			
	Amounts Appropriated From Specific																						
	Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary																						
4123		D	Υ	Е	Υ					Y								Υ		U			
4120	Amounts Appropriated From Specific			_	<u> </u>																		
	Treasury-Managed Trust Fund TAFS																						
	Reclassified - Payable - Temporary																						
4124	Reduction	С	Υ	Е						Y								Υ		U			
	Loan Modification Adjustment Transfer																						
4125	Appropriation	D	Υ	Е						Υ		Υ	Υ					Υ		U	Υ		
	Amounts Appropriated From Specific																						
	Treasury-Managed Trust Fund TAFS -																						
4126	Receivable	D	Υ	В						Υ								Υ		U/E			Υ
	Amounts Appropriated From Specific																						
1	Treasury-Managed Trust Fund TAFS -																						
4126	Receivable	D	Υ	Е						Υ								Υ		U/E			Υ
	Amounts Appropriated From Specific																						
1	Treasury-Managed Trust Fund TAFS -			_																			
4127	Payable	С	Υ	В								<u> </u>						Υ		U/E			Υ

	USSGL ACCOUNT												USSGL AC	COUNT A	TTRIBUT	ES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E														Y		U/E			Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																						
4128	Transfers-In Amounts Appropriated From Specific	D	Y	Е	Y					Y								Y		U/E			Y
4400	Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Y	Е						Y								Y		U/E			Y
4129	Appropriation to Liquidate Contract Authority	_	T							T								T		U/E			T
4130	Withdrawn	С	Υ	Е																U/E			Υ
	Current-Year Contract Authority Realized	D	Y	Е						Y								Υ		U			
4132	Substituion of Contract Authority	С	Y	Е	S													Y		U			Υ
4133	Decreases to Indefinite Contract Authority	С	Υ	Е														Υ		U/E			Υ
	Contract Authority Withdrawn	С	Υ	Е																U/E			Y
4135	Contract Authority Liquidated  Contract Authority To Be Liquidated by Trust	С	Υ	Е	Υ					Υ								Υ		U/E			Υ
4136	Funds	С	Υ	В														Υ		U/E			Y
	Contract Authority To Be Liquidated by Trust Funds	С	Υ	Е														Υ		U/E			Υ
	Transfers of Contract Authority	D	Υ	В						Υ		Υ	Υ					Υ		U/E	Υ		Υ
4137	Transfers of Contract Authority	D	Y	E						Y		Y	Y					Y		U/E	Y		Υ
	Appropriation to Liquidate Contract Authority	_	Υ	Е						Υ								Υ		U/E			Y
	Contract Authority Carried Forward	D	Υ	В																U/E			Υ
	Contract Authority Carried Forward	D	Y	E															.,	U/E			Y
4140	Substitution of Borrowing Authority	С	Υ	Е	Υ													Y	Y	U/E			Υ
4141	Current-Year Borrowing Authority Realized	D	Y	E						Y								Y	Y	U			
	Decreases to Indefinite Borrowing Authority	С	Υ	Е														Υ	Υ	U/E			Υ
4144	Borrowing Authority Withdrawn	С	Υ	Е															Y	U/E			Y
4145	Borrowing Authority Converted to Cash	С	Υ	Е															Υ	U/E			Υ
4146	Actual Repayments of Debt, Current-Year Authority	С	Υ	Е	Υ													Υ		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	С	Y	Е																U/E			
	Resources Realized From Borrowing																						
	Authority	D	Υ	Е																U/E			Υ
	Borrowing Authority Carried Forward	D	Y	В															Y	U/E			Y
	Borrowing Authority Carried Forward Reappropriations	D D	Y	E						Y									Y	U/E U			Y
4150	пеарргорнацонз	U	Y	E						Y								Y		U			Y
4151	Actual Capital Transfers to the General Func of the Treasury, Current-Year Authority	C	Υ	Е														Υ		U/E			
4150	Actual Capital Transfers to the General Func of the Treasury, Prior-Year Balances	: C	Y	Е																U/E			
4132	of the Treasury, Filor-Teal Datances	U	T																	U/E			

	USSGL ACCOUNT											USSGL A	COUNT A	TTRIBUTI	ES/1							
		FACTS II	Debit	Begin	Auth. Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Authority Made Available From Receipt or Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	Е					Υ								Υ		U			
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded																					
4158	From Obligation	D	Υ	Е					Υ								Υ		U			
	Anticipated Transfers - Current-Year		.,	_					Y													
4160	Authority Allocations of Authority - Anticipated From	D	Υ	Е					Y										U		-	1
4165	Invested Balances	D	Υ	Е					Y										ш			
4100	Invested Balanses			_															O			+
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	В					Υ		Υ	Υ					Υ		U/E	Υ		
1	Allocations of Realized Authority - To Be			_																		
4166	Transferred From Invested Balances	D	Υ	Е					Υ		Y	Y					Υ		U/E	Υ		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	Е					Y		Y	Y					Υ		U/E	Υ		
4107	Allocations of Realized Authority	U	1	_					1		I	I							U/E	ī	_	+
	Reclassified - Authority To Be Transferred																					
	From Invested Balances - Temporary																					
	Reduction	D	Υ	Е					Υ		Y	Y					Υ		U	Υ		
4170	Transfers - Current-Year Authority	D	Υ	Е	Y				Υ		Y	Υ					Υ		U	Υ		
	Non-Allocation Transfers of Invested			_																		
4171	Balances - Receivable	D	Υ	В					Υ		Y	Y					Υ		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Υ	Е					Y		Y	Y					Υ		U/E	Υ		
4171	Non-Allocation Transfers of Invested								- '								'		O/L		_	+
4172	Balances - Payable	С	Υ	В					Υ		Υ	Υ					Υ		U/E	Υ		
	Non-Allocation Transfers of Invested	•																				
4172	Balances - Payable	С	Υ	E					Υ		Υ	Υ					Υ		U/E	Υ		
	Non-Allocation Transfers of Invested																					
4173	Balances - Transferred	D	Υ	Е					Υ		Y	Y					Υ		U/E	Υ		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	Е	Y				Y		Y	Y					Υ		U	Υ		
4173	Authority for Northinested Accounts	U	1	_	- 1				- 1		I	I							U	ī	_	+
4176	Allocation Transfers of Prior-Year Balances	D	Y	Е							Y	Y							U/E	Υ		
	Anticipated Transfers - Prior-Year Balances	D	Υ	Е															U			
4190	Transfers - Prior-Year Balances	D	Υ	Е							Υ	Υ							U	Υ		
	Data to Transfer Ed. 1																					
4101	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	Е							Y	Y							U/E	Υ		
4191	Availability Other Than Reappropriations	U	ſ						-		Y	Y							U/E	Y		+
4192	Balance Transfers - Unexpired to Expired	D	Υ	Е							Y	Y							U/E	Υ		
_	Transfer of Obligated Balances	D	Y	E							-								U/E			+
	Transfer of Expired Expenditure Transfers																					
	Receivable	D	Υ	Е							Υ	Υ					Υ		U/E	Υ		
4201	Total Actual Resources - Collected	D	Y	В															U/E		<u> </u>	$\perp$
4201	Total Actual Resources - Collected	D	Υ	E					L					L					U/E		Щ_	oxdot

	USSGL ACCOUNT											USSGL A	CCOUNT A	ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth. Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Type Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Anticipated Reimbursements and Other																				
4210	Income	D	Υ	Е														U			
	Liquidation of Deficiency - Offsetting																				
4212	Collections	D	Υ	Е					Υ							Υ		U			
	Anticipated Appropriation Trust Fund																				
4215	Expenditure Transfers	D	Υ	Е														U			
		_																			
4221	Unfilled Customer Orders Without Advance	D	Υ	В						Y						Υ		U/E			
		_		_																	
4221	Unfilled Customer Orders Without Advance	D	Υ	E						Υ						Υ		U/E			<del></del>
4000	Hafflad O at a see O de la Milla Adama	_	.,	_						.,						.,					
4222	Unfilled Customer Orders With Advance	D	Υ	В						Y						Υ		U/E			
4000	Hatilland Occatanasa Ondara Mith Advance	-		_																	
4222	Unfilled Customer Orders With Advance	D	Υ	Е						Y						Υ		U/E			$\vdash$
4005	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	В												Υ		U/E			
4225		. U	T	ь												T		U/E			
1225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Υ	Е												Υ		U/E			
4225	Unfilled Customer Orders Without Advance -		1													- 1		U/E			
4230	Transferred	D	Υ	Е						Υ	Y	Y				Υ		U/E	Υ		
7200	Unfilled Customer Orders With Advance -			_							'	1						U/L			
4231	Transferred	С	Y	Е						Υ						Υ		U/E			
1201	Appropriation Trust Fund Expenditure		-	_						'								O/L			
4232	Transfers - Receivable - Transferred	D	Y	Е							Y	Y				Υ		U/E	Υ		
1202	Reimbursements and Other Income Earned			_								•				•		O/L			
4233	Receivable - Transferred	D	Υ	Е						Υ	Υ	Y				Υ		U/E	Υ		
.200	11000110010		•	_														O/L			
4234	Other Federal Receivables - Transferred	D	Y	Е							Υ	Y				Υ		U/E	Υ		
	Reimbursements and Other Income Earned			_								•				•		0,2			
4251	Receivable	D	Υ	В						Υ						Υ		U/E			
	Reimbursements and Other Income Earned																				
4251	Receivable	D	Υ	Ε						Υ						Υ		U/E			
	Reimbursements and Other Income Earned																				
4252	Collected	D	Υ	Е						Υ						Υ		U/E			
	Appropriation Trust Fund Expenditure																				
4255	Transfers - Collected	D	Υ	E												Υ		U/E			
	Actual Collections of "governmental-type"																				
4260	Fees	D	Υ	Е												Υ		U/E			
	Actual Collections of Business-Type Fees	D	Υ	Е												Υ		U/E			
	Actual Collections of Loan Principal	D	Υ	Е												Υ		U/E			
	Actual Collections of Loan Interest	D	Υ	Е												Υ		U/E			
4264	Actual Collections of Rent	D	Υ	Е												Υ		U/E			igcup
	Actual Collections From Sale of Foreclosed																				, I
4265	Property	D	Υ	Е												Υ		U/E			igsquare
1	Other Actual Business-Type Collections																				ı I
4266	From Non-Federal Sources	D	Υ	Е												Υ		U/E			igwdown
1	Other Actual "governmental-type"																				ı I
4267	Collections From Non-Federal Sources	D	Υ	Е												Υ		U/E			$\vdash$
	Add al Bassass Food City City City			_																	
4271	Actual Program Fund Subsidy Collected	D	Υ	Е									1			Υ		U/E			

	USSGL ACCOUNT											USSGL AC	COUNT A	TTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth. Re	mb. Apport	. Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type F	ag Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4273	Interest Collected From Treasury	D	Υ	Е													Υ		U/E			
	Actual Collections From Liquidating Fund	D	Υ	Е													Υ		U/E			
	Actual Collections From Financing Fund	D	Υ	Е													Υ		U/E			
4277	Other Actual Collections - Federal	D	Υ	Е													Υ		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			
1281	Actual Program Fund Subsidy Receivable	D	Υ	Е													Υ		U/E			
	Interest Receivable From Treasury	D	Y	В													Y		U/E		$\vdash$	
	Interest Receivable From Treasury	D	Y	E													Y		U/E		$\vdash$	
	Receivable From the Liquidating Fund	D	Y	В													Y		U/E			
	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
	Receivable From the Financing Fund	D	Υ	В													Υ		U/E			
	Receivable From the Financing Fund	D	Υ	Е													Υ		U/E			
4287	Other Federal Receivables	D	Υ	В													Υ		U/E			
4287	Other Federal Receivables	D	Υ	Е													Υ		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
	Adjustment for Change in Prior-Year																					
	Allocation of Budgetary Resources	D	Υ	E															U/E			
4350	Canceled Authority	С	Υ	Е													Υ		U/E			
	Temporary Reduction - New Budget																					
4382	Authority	С	Υ	Е	Υ				Υ								Υ		U			
4383	Temporary Reduction - Prior-Year Balances	С	Υ	Е	Y				Υ								Υ		U			
	Temporary Reduction Returned by	•		_	.,				.,								.,					
4384	Appropriation	С	Υ	В	Υ				Υ								Υ		U			
4204	Temporary Reduction Returned by Appropriation	С	Y	Е	Y				Y								Υ		Ш			
4384	Appropriation	C	Y	E	Y				Y								Y		U		$\vdash$	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	С	Y	E	Y				Y								Y		U			
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	С	Y	E	Y				Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	С	Υ	E			1		Υ								Υ		U		lacksquare	
4000	Permanent Reduction - New Budget	_		_					,,									.,				
4392	Authority	С	Υ	E	Υ				Υ								Υ	Υ	U			Y
4393	Permanent Reduction - Prior-Year Balances	С	Υ	Е	Y				Υ								Υ		U/E			Y
4204	Receipts Unavailable for Obligation Upon Collection		Y	P					Y								Υ		U			Y
4394	Receipts Unavailable for Obligation Upon	С	Ť	В			+		Y					-			Y		U		$\vdash$	Y
1301	Collection	С	Υ	Е					Υ								Υ		ш			Y
4394	Authority Unavailable for Obligation Pursuan	-	ſ				+		T					-			ī		J		$\vdash$	
4305	to Public Law - Temporary	С	Υ	Е	Y				Y								Υ		U			
4090	Receipts and Appropriations Temporarily		-	_	'		+		1										U		$\vdash$	$\vdash$
4397	Precluded From Obligation	С	Υ	В	Υ				Υ								Υ		U		ldot	

	USSGL ACCOUNT												USSGL AC	COUNT	ATTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth.		Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Υ	Е	Υ					Υ								Υ		U			
	Offsetting Collections Temporarily Precluded From Obligation	С	Y	В						Y								Υ		U			
4390	Offsetting Collections Temporarily Precluded		1	В						1								<u> </u>		U			
4398	From Obligation	С	Υ	Е						Υ								Υ		U			
	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From																						
4399	Obligation	С	Υ	Е						Υ										U			
4420	Unapportioned Authority - Pending Rescission	С	Υ	Е																U			
4430	Unapportioned Authority - OMB Deferral	С	Y	Е																U			
4450	Unapportioned Authority	С	Υ	В																U			
	Unapportioned Authority	С	Υ	Е																U		Υ	
4510	Apportionments	С	Y	Е											1		Y			U		Υ	
	Apportionments - Anticipated Resources -																						
4590	Programs Subject to Apportionment	С	Υ	E													Υ			U			
4610	Allotments - Realized Resources	С	Υ	Е																U		Υ	
	Unobligated Funds Not Subject to																						
4620	Apportionment	С	Υ	В																U			
4620	Unobligated Funds Exempt From Apportionment	С	Y	Е																U		Υ	
4020	Funds Not Available for	C	'																	U		. '	
4630	Commitment/Obligation	С	Υ	Е																U		Υ	
4650	Allotments - Expired Authority	С	Υ	В																Е			
4650	Allotments - Expired Authority	С	Υ	Е																Е			
	Anticipated Resources - Programs Exempt																						
4690	From Apportionment	С	Υ	E																U			$\Box$
4700	Commitments - Programs Subject to Apportionment	С	Υ	Е																U		Υ	
	Commitments - Programs Exempt From																						
4720	Apportionment	С	Υ	Е																U		Υ	
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Υ	Υ	Υ											U/E			
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е		Υ	Υ	Υ	Υ											U/E			
	Undelivered Orders - Obligations,																						
4802	Prepaid/Advanced	С	Y	В		Υ	Υ	Y	Y					Y				Υ		U/E			$\vdash$
4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Y	Е		Υ	Υ	Y	Y					Y				Υ		U/E			
1002	Undelivered Orders - Obligations	,	- 1	_		•	'		'						1					O/L			
4831	Transferred, Unpaid	С	Υ	Е								Υ	Y							U/E	Υ		
	Undelivered Orders - Obligations																						
4832	Transferred, Prepaid/Advanced	С	Υ	E								Υ	Υ							U/E	Υ		
	Downward Adjustments of Prior-Year Unpaid Undelivered Orders Obligations,																						
4871	Recoveries	D	Υ	Е											1					U/E			Ш

	USSGL ACCOUNT											USSGL AC	COUNT A	TTRIBUTE	S/1							
		FACTS II	Debit	Begin	Auth. Reimb.	Apport.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type Flag	Cat.	Cat. B	Rpt. Cat.	Law	Partner	Agency	Account	BA	Adv. Flag	Function	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	E													Υ		U/E			
	Upward Adjustments of Prior-Year																					
4881	Undelivered Orders Obligations, Unpaid	С	Υ	E	Y	Υ	Υ	Υ											U/E			
	Upward Adjustments of Prior-Year																					
	Undelivered Orders Obligations,																					
	Prepaid/Advanced	С	Y         E         Y         Y         Y         Y         U/E           Y         B         Y         Y         Y         U/E																			
	Delivered Orders - Obligations, Unpaid	С		Y B Y Y Y Y U/E																		
	Delivered Orders - Obligations, Unpaid	С	Υ	E	Υ	Υ	Y	Υ											U/E			
	Delivered Orders - Obligations, Paid	С	Υ	E	Y	Υ	Y	Υ					Υ				Υ		U/E			
	Authority Outlayed Not Yet Disbursed	С	Υ	В	Y	Y	Y	Υ					Υ				Υ		U			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	E	Υ	Y	Y	Υ					Υ				Υ		U			
	Delivered Orders - Obligations Transferred,																					
4931	Unpaid	С	Υ	E							Υ	Υ							U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Delivered Orders Obligations,																					
4971	Recoveries	D	Υ	E															U/E			
	Downward Adjustments of Prior-Year Paid																					
	Delivered Orders Obligations, Refund																					
4972	Collected	D	Υ	_ E						Υ							Υ		U/E		<u> </u>	
	Upward Adjustments of Prior-Year Delivered																					
4981	Orders Obligations, Unpaid	С	Υ	E	Y	Υ	Υ	Υ											U/E		<u></u>	
	Upward Adjustments of Prior-Year Delivered																					
4982	Orders Obligations, Paid	С	Y	Е	Y	Y	Y	Υ					Υ				Υ		U/E		<u> </u>	
																					<u> </u>	
ADDIT	TIONAL INFORMATION:																				<u> </u>	4
47.5	and the state of t	A OTO !!			Division Division	1 - 1 <b>-</b> 1 -															<u> </u>	+
	a description of USSGL attributes, see the "F	ACTS II - Att	tribute L	etinitio	n Keport - Deta	iled Finan	cial Inforn	nation" in thi	is section.												<b>├</b>	
2/ The	shaded attributes are supplied by FACTS II.																				<del></del>	
Nista	Condit Deferms account(s) accounts a 1995 continue	farmation (* :	45-0:-	114 O - 1-	ant attailanta in i	h - FACT	N Cometric														<del></del>	
inote:	Credit Reform account(s) require additional in	ormation for	tne Cre	east Con	ort attribute in t	ne FACTS	o ii Syster	n.													Щ_	

#### Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Deficiency Flag<sup>2</sup>

Deficiency Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

D

Χ

D

Deficient

Definite

Indefinite

Not Deficient

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator <sup>2</sup>	D	Debit
Apportionment Category	Α	Category A	Normal Balance Indicator <sup>2</sup>	С	Credit
Apportionment Category	В	Category B			
Apportionment Category	С	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status <sup>2</sup>	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status <sup>2</sup>	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From <sup>2</sup>	F	From
			Transfer To/From <sup>2</sup>	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
			Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator <sup>2</sup>	В	Beginning Balance			
Begin End Indicator <sup>2</sup>	Е	Ending Balance			
· ·		•			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit	С	Credit			

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