

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1010 | Fund Balance With Treasury | D | | | | | |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | D | | | | | |
| 1110 | Undeposited Collections | D | N | | | | Y |
| 1120 | Imprest Funds | D | N | | | | |
| 1130 | Funds Held by the Public | D | N | | | | |
| 1190 | Other Cash | D | N | | | | |
| 1195 | Other Monetary Assets | D | N | | | | |
| 1200 | Foreign Currency | D | N | | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | |
| 1325 | Taxes Receivable | D | N | | | | Y |
| 1329 | Allowance for Loss on Taxes Receivable | C | N | | | | Y |
| 1330 | Receivable for Transfers of Currently Invested Balances | D | F | Y | | | |
| 1335 | Expenditure Transfers Receivable | D | F | Y | | | |
| 1340 | Interest Receivable | D | Y | Y | | | Y |
| 1349 | Allowance for Loss on Interest Receivable | C | Y | Y | | | Y |
| 1350 | Loans Receivable | D | Y | Y | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | Y | Y | | | |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | D | Y | Y | | | Y |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C | Y | Y | | | Y |
| 1399 | Allowance for Subsidy | C | N | | | | |
| 1410 | Advances and Prepayments | D | Y | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | D | N | | | | |
| 1514 | Operating Materials and Supplies Held for Repair | D | N | | | | |
| 1519 | Operating Materials and Supplies - Allowance | C | N | | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | |
| 1522 | Inventory Held in Reserve for Future Sale | D | N | | | | |
| 1523 | Inventory Held for Repair | D | N | | | | |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | D | N | | | | |
| 1525 | Inventory - Raw Materials | D | N | | | | |
| 1526 | Inventory - Work-in-Process | D | N | | | | |
| 1527 | Inventory - Finished Goods | D | N | | | | |
| 1529 | Inventory - Allowance | C | N | | | | |
| 1531 | Seized Monetary Instruments | D | N | | | | |
| 1532 | Seized Cash Deposited | D | N | | | | |
| 1541 | Forfeited Property Held for Sale | D | N | | | | |
| 1542 | Forfeited Property Held for Donation or Use | D | N | | | | |
| 1549 | Forfeited Property - Allowance | C | N | | | | |
| 1551 | Foreclosed Property | D | N | | | | |
| 1559 | Foreclosed Property - Allowance | C | N | | | | |

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| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | D | N | | | | |
| 1569 | Commodities - Allowance | C | N | | | | |
| 1571 | Stockpile Materials Held in Reserve | D | N | | | | |
| 1572 | Stockpile Materials Held for Sale | D | N | | | | |
| 1591 | Other Related Property | D | N | | | | |
| 1599 | Other Related Property - Allowance | C | N | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | |
| 1618 | Market Adjustment - Investments | D | Y | Y | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | Y | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | F | Y | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | F | Y | | | |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | C | F | Y | | | |
| 1690 | Other Investments | D | Y | Y | | | |
| 1711 | Land and Land Rights | D | N | | | | |
| 1712 | Improvements to Land | D | N | | | | |
| 1719 | Accumulated Depreciation on Improvements to Land | C | N | | | | |
| 1720 | Construction-in-Progress | D | N | | | | |
| 1730 | Buildings, Improvements, and Renovations | D | N | | | | |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | |
| 1740 | Other Structures and Facilities | D | N | | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | |
| 1750 | Equipment | D | N | | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | |

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| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | |
| 1820 | Leasehold Improvements | D | N | | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | |
| 1830 | Internal-Use Software | D | N | | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | |
| 1840 | Other Natural Resources | D | N | | | | |
| 1849 | Allowance for Depletion | C | N | | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | |
| 1921 | Receivable From Appropriations | D | F | Y | | | Y |
| 1990 | Other Assets | D | Y | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y |
| 2120 | Disbursements in Transit | C | Y | Y | | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | |
| 2140 | Accrued Interest Payable | C | Y | Y | | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | D | F | Y | | | |
| 2180 | Loan Guarantee Liability | C | N | | | | |
| 2190 | Other Liabilities With Related Budgetary Obligations | C | Y | Y | | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | |
| 2211 | Withholdings Payable | C | N | | | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | |
| 2215 | Other Post Employment Benefits Due and Payable | C | Y | Y | | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2220 | Unfunded Leave | C | N | | | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | |
| 2310 | Liability for Advances and Prepayments | C | Y | Y | | | |
| 2320 | Other Deferred Revenue | C | N | | | | |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | C | Y | Y | | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | |

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| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | |
| 2540 | Participation Certificates | C | Y | Y | | | |
| 2590 | Other Debt | C | Y | Y | | | |
| 2610 | Actuarial Pension Liability | C | N | | | | |
| 2620 | Actuarial Health Insurance Liability | C | N | | | | |
| 2630 | Actuarial Life Insurance Liability | C | N | | | | |
| 2650 | Actuarial FECA Liability | C | N | | | | |
| 2690 | Other Actuarial Liabilities | C | N | | | | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | C | N | | | | |
| 2920 | Contingent Liabilities | C | N | | | | |
| 2940 | Capital Lease Liability | C | Y | Y | | | |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | C | F | Y | | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | |
| 2970 | Resources Payable to Treasury | C | F | Y | | | Y |
| 2980 | Custodial Liability | C | Y | Y | | | S |
| 2990 | Other Liabilities Without Related Budgetary Obligations | C | Y | Y | | | |
| 2995 | Estimated Cleanup Cost Liability | C | N | | | | |
| 3100 | Unexpended Appropriations - Cumulative | C | | | | | |
| 3101 | Unexpended Appropriations - Appropriations Received | C | | | | | |
| 3102 | Unexpended Appropriations - Transfers-In | C | F | Y | | | |
| 3103 | Unexpended Appropriations - Transfers-Out | D | F | Y | | | |
| 3106 | Unexpended Appropriations - Adjustments | C | | | | | |
| 3107 | Unexpended Appropriations - Used | D | | | | | |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | D | | | | | |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | D | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | |
| 5100 | Revenue From Goods Sold | C | Y | Y | X | Y | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | |
| 5310 | Interest Revenue - Other | C | Y | Y | Y | Y | Y |
| 5311 | Interest Revenue - Investments | C | Y | Y | Y | Y | Y |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | C | Y | Y | Y | Y | Y |

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| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | D | Y | Y | Y | Y | Y |
| 5318 | Contra Revenue for Interest Revenue - Investments | D | Y | Y | Y | Y | Y |
| 5319 | Contra Revenue for Interest Revenue - Other | D | Y | Y | Y | Y | Y |
| 5320 | Penalties, Fines, and Administrative Fees Revenue | C | Y | Y | Y | Y | Y |
| 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | D | Y | Y | Y | Y | Y |
| 5400 | Benefit Program Revenue | C | Y | Y | Y | Y | |
| 5409 | Contra Revenue for Benefit Program Revenue | D | Y | Y | Y | Y | |
| 5500 | Insurance and Guarantee Premium Revenue | C | N | | X | Y | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | X | Y | |
| 5600 | Donated Revenue - Financial Resources | C | N | | T | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | |
| 5700 | Expended Appropriations | C | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | C | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C | | | | | |
| 5720 | Financing Sources Transferred In Without Reimbursement | C | F | Y | | | |
| 5730 | Financing Sources Transferred Out Without Reimbursement | D | F | Y | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | C | F | Y | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | |
| 5750 | Expenditure Financing Sources - Transfers-In | C | F | Y | | | |
| 5755 | Nonexpenditure Financing Sources - Transfers-In | C | F | Y | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5765 | Nonexpenditure Financing Sources - 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 | T | | Y |
| 5801 | Tax Revenue Accrual Adjustment | C | Y | Y | T | | Y |
| 5809 | Contra Revenue for Taxes | D | Y | Y | T | | Y |
| 5890 | Tax Revenue Refunds | D | Y | Y | T | | Y |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y |
| 5990 | Collections for Others | D | Y | Y | Y | Y | S |

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| USSGL Account | | USSGL Account Attributes | | | | | |
|---------------|--|--------------------------|---------------------|-----------------|--------------------|--------------------|---------------------|
| | | Adjusted Trial Balances | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5991 | Accrued Collections for Others | D | Y | Y | Y | Y | S |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | C | F | Y | | | A |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D | F | Y | | | S |
| 6100 | Operating Expenses/Program Costs | D | Y | Y | | Y | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | D | F | Y | | Y | |
| 6320 | Interest Expenses on Securities | D | Y | Y | | Y | |
| 6330 | Other Interest Expenses | D | Y | Y | | Y | Y |
| 6400 | Benefit Expense | D | Y | Y | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | |
| 6600 | Applied Overhead | C | N | | | Y | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | |
| 6730 | Imputed Costs | D | F | Y | | Y | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | |
| 7110 | Gains on Disposition of Assets - Other | C | N | | Y | Y | |
| 7111 | Gains on Disposition of Investments | C | Y | Y | Y | | |
| 7112 | Gains on Disposition of Borrowings | C | F | Y | Y | | |
| 7180 | Unrealized Gains | C | Y | Y | Y | | |
| 7190 | Other Gains | C | 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 | Y | | |
| 7280 | Unrealized Losses | D | Y | Y | Y | | |
| 7290 | Other Losses | D | Y | Y | Y | Y | |
| 7300 | Extraordinary Items | C | N | | | Y | |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | C | Y | Y | | | |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | C | 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 Assets | C | Y | Y | | | |
| 8802 | Purchases of Property, Plant, and Equipment | D | Y | Y | | | |
| 8803 | Purchases of Inventory and Related Property | D | Y | Y | | | |
| 8804 | Purchases of Assets - Other | D | Y | Y | | | |

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|--|---------------|---|
| ADDITIONAL INFORMATION: | | |
| 1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section. | | |
| 2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains. | | |
| 3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain. | | |
| 4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I. | | |
| 5/ Attribute values/domains are listed below: | | |
| <u>Attribute</u> | <u>Domain</u> | <u>Domain Description</u> |
| Budget Subfunction | nnn | 3-digit budget functional classification subfunction |
| Custodial/Noncustodial | A | Noncustodial |
| | S | Custodial |
| Debit/Credit | C | Credit |
| | D | Debit |
| Exchange/Nonexchange | T | Nonexchange Revenue |
| | X | Exchange Revenue |
| Federal/NonFederal | F | Federal |
| | N | NonFederal |
| Trading Partner | nn | 2-digit Treasury Department Code, required with Federal attribute |

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