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 Bulletin No. 01-09, Form and Content of Agency Financial Statements.

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Note: Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.

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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 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. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

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 not reported in FACTS I for the USSGL account. |
|-------|--|
| Y | Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk. |
| 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 will update crosswalks periodically between TFM releases. For the latest information, log onto the Web site at www.fms.treas.gov/cfs/dev.

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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 |

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | | | |
|---------------|---------------------------------------|--|---|--------------------|-----------------------|-----------------------|--|--|--|
| | 22227,000411 | ······································ | | | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. | | |
| | Fund Balance With Treasury | D | | | | | | | |
| | Undeposited Collections | D | N | | | | Y | | |
| | Imprest Funds | D | N | | | | | | |
| 1130 | Funds Held by the Public | D | N | | | | | | |
| 1190 | Other Cash | D | N | | | | | | |
| 1195 | Other Monetary Assets | D | N | | | | | | |
| | Foreign Currency | D | N | | | | | | |
| | Accounts Receivable | D | Υ | Y | | | Υ | | |
| | Allowance for Loss on Accounts | | | - | | | | | |
| 1319 | Receivable | С | Y | Υ | | | Υ | | |
| 1010 | Employment Benefit Contributions | | | | | | | | |
| 1320 | Receivable | D | Y | Y | | | | | |
| | Taxes Receivable | D | N | l l | | | Y | | |
| 1323 | | U | . IN | | | | T | | |
| 4000 | Allowance for Loss on Taxes | 0 | | | | | V | | |
| 1329 | Receivable | С | N | | | | YY | | |
| | Receivable for Transfers of Currently | _ | | | | | | | |
| | Invested Balances | D | F | Y | | | | | |
| | Expenditure Transfers Receivable | D | F | Y | | | | | |
| 1340 | Interest Receivable | D | Y | Υ | | | Y | | |
| | Allowance for Loss on Interest | | | | | | | | |
| 1349 | Receivable | С | Υ | Υ | | | Υ | | |
| 1350 | Loans Receivable | D | Y | Y | | | | | |
| | Allowance for Loss on Loans | | | | | | | | |
| 1359 | Receivable | С | Y | Υ | | | | | |
| 1000 | Penalties, Fines, and Administrative | | | | | | | | |
| 1360 | Fees Receivable | D | Y | Υ | | | Υ | | |
| 1000 | Allowance for Loss on Penalties, | | | ' | | | | | |
| | | | | | | | | | |
| 1200 | Fines, and Administrative Fees | 0 | Υ | V | | | Υ | | |
| | Receivable | C | | Y | | | Y | | |
| | Allowance for Subsidy | С | N | | | | | | |
| | Advances to Others | D | Y | Y | | | | | |
| 1450 | Prepayments | D | Y | Y | | | | | |
| | Operating Materials and Supplies Held | | | | | | | | |
| 1511 | for Use | D | N | | | | | | |
| | Operating Materials and Supplies Held | | | | | | | | |
| 1512 | in Reserve for Future Use | D | N | | | | | | |
| | Operating Materials and Supplies | | | | | | | | |
| 1513 | Excess, Obsolete, and Unserviceable | D | N | | | | | | |
| | Operating Materials and Supplies Held | | | | | | | | |
| 1514 | for Repair | D | N | | | | | | |
| | Operating Materials and Supplies - | | | | | | | | |
| 1519 | Allowance | С | N | | | | | | |
| | Inventory Purchased for Resale | D | N | | | | | | |
| 1041 | Inventory Held in Reserve for Future | <u> </u> | · | L | | | | | |
| 1522 | | n | NI | | | | | | |
| 1522 | Javenton, Hold for Densir | D | N | | | | | | |
| 1523 | Inventory Held for Repair | D | N | L | | | | | |
| 4== | 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 | С | N | | | | and the state of t | | |
| 1531 | Seized Monetary Instruments | D | N | | | | | | |
| | Seized Cash Deposited | D | N | | | | | | |
| | Forfeited Property Held for Sale | D | N | | | | | | |
| • | Forfeited Property Held for Donation | | | | | | | | |
| 1542 | or Use | D | N | | | | | | |
| | Forfeited Property - Allowance | C | N | | | | | | |

| | | 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. | |
| | Foreclosed Property | D | N | 1 draioi | TTOTIOXOTI: | Capianoacin | TTOTTOGOT: | |
| | Foreclosed Property - Allowance | C | N | | | | ······································ | |
| | Commodities Held Under Price | | | | | | | |
| | Support and Stabilization Support | | | | | | | |
| 1561 | 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 | | | | | |
| | Other Related Property - Allowance | C | N | | | | | |
| | Investments in U.S. Treasury | | | | | | | |
| | Securities Issued by the Bureau of the | | | | | | | |
| 1610 | Public Debt | D | F | Υ | | | | |
| 1010 | Discount on U.S. Treasury Securities | | · | • | | | | |
| | Issued by the Bureau of the Public | | | | | | | |
| 1611 | Debt | С | F | Υ | | | | |
| 1011 | Premium on U.S. Treasury Securities | | · | | | | | |
| | Issued by the Bureau of the Public | | | | | | | |
| 1612 | Debt | D | F | Υ | | | | |
| 1012 | | | ' | | | | | |
| | Amortization of Discount and Premium | | | | | | | |
| | on U.S. Treasury Securities Issued by | | | | | | | |
| 1613 | the Bureau of the Public Debt | D | F | Υ | | | | |
| | Market Adjustment - Investments | D | Y | Y | | | | |
| 1010 | Investments in Securities Other Than | ט | ı | I | | | | |
| | the Bureau of the Public Debt | | | | | | | |
| 1620 | Securities | D | Y | Y | | | | |
| 1020 | Discount on Securities Other Than the | | I | I | | | | |
| 1621 | Bureau of the Public Debt Securities | С | Y | Y | | | | |
| 1021 | Bureau of the Public Debt Securities | C | T | T | | | | |
| | Premium on Securities Other Than the | | | | | | | |
| 1622 | Bureau of the Public Debt Securities | D | Y | Y | | | | |
| 1022 | Amortization of Premium and Discount | | I | | | *************************************** | | |
| | on Securities Other Than the Bureau | | | | | | | |
| 1623 | of the Public Debt Securities | D | Y | Y | | | | |
| 1023 | Investments in U.S. Treasury Zero | ט | ı | <u> </u> | | | | |
| | , | | | | | | | |
| 1620 | Coupon Bonds Issued by the Bureau | D | F | Y | | | | |
| 1030 | of the Public Debt Discount on U.S. Treasury Zero | U | | Ţ | | | | |
| | Coupon Bonds Issued by the Bureau | | | | | | | |
| 1624 | of the Public Debt | С | F | Y | | | | |
| 1031 | | U | Ţ. | ſ | | | | |
| | Amortization of Discount on U.S. | | | | | | | |
| 4000 | Treasury Zero Coupon Bonds Issued | _ | _ | | | | | |
| 1633 | by the Bureau of the Public Debt | D | F | Y | | | | |
| 4000 | Market Adjustment - Investments in | _ | _ | | | | | |
| 1638 | U.S. Treasury Zero Coupon Bonds | D | F | Y | | | | |
| | Contra Market Adjustment - | | | | | | | |
| | Investments in U.S. Treasury Zero | _ | | | | | | |
| | Coupon Bonds | С | F | Y | | | | |
| | 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 | | | | | |
| | Buildings, Improvements, and | _ | | | | | | |
| 1730 | Renovations | D | N | | | | | |
| | | | | | | | | |

| 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. | | |
| | Accumulated Depreciation on | | | | | | | | |
| | Buildings, Improvements, and | | | | | | | | |
| 1739 | Renovations | С | N | | | | | | |
| | Other Structures and Facilities | D | N | | | | | | |
| | Accumulated Depreciation on Other | | | | | | | | |
| 1749 | Structures and Facilities | С | N | | | | | | |
| *************************************** | Equipment | D | N | | | | | | |
| | Accumulated Depreciation on | | | | | | | | |
| 1759 | Equipment | С | N | | | | | | |
| 1810 | Assets Under Capital Lease | <u>U</u> | N N | | | | | | |
| 1010 | Accumulated Depreciation on Assets | | | | | | | | |
| 1910 | Under Capital Lease | С | N | | | | | | |
| | Leasehold Improvement | D | N | | | | | | |
| 1020 | Accumulated Amortization on | <u>U</u> | · IN | | | | | | |
| 1000 | | 0 | NI | | | | | | |
| | Leasehold Improvements | <u>C</u> | N 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 | | | | | | | | |
| 1899 | Equipment | С | N | | | | | | |
| | Receivable from Appropriations | D | F | Y | | | Υ | | |
| | Other Assets | D | Y | Y | | | | | |
| | Accounts Payable | C | Ÿ | Ϋ́ | | | Υ | | |
| | Disbursements in Transit | C | Y | Ϋ́ | | | | | |
| | Contract Holdbacks | C | Y | Y | | | | | |
| | <u> </u> | C | Y | Y | | | | | |
| 2140 | Accrued Interest Payable | | ř | Y | | | | | |
| 0450 | Payable for Transfers of Currently | _ | _ | | | | | | |
| | Invested Balances | C | F | Y | | | ······································ | | |
| | Expenditure Transfers Payable | С | F | Y | | | | | |
| 2160 | Entitlement Benefits Due and Payable | С | N | | | | | | |
| | Subsidy Payable to the Financing | | | | | | | | |
| 2170 | Account | С | F | Υ | | | | | |
| | Contra Liability for Subsidy Payable to | | | | | | | | |
| | the Financing Account | D | F | Υ | | | | | |
| 2180 | Loan Guarantee Liability | С | N | | | | | | |
| | Other Accrued Liabilities | С | Υ | Y | | | | | |
| | Accrued Funded Payroll and Leave | С | N | | | | | | |
| | Withholdings Payable | С | N | | | | | | |
| - | Employer Contributions and Payroll | - | | | | | | | |
| 2213 | Taxes Payable | С | Y | Υ | | | | | |
| | Other Post-Employment Benefits Due | | | • | | | | | |
| 2215 | and Payable | С | Y | Υ | | | | | |
| | Pension Benefits Due and Payable to | | | | | | | | |
| 2216 | Beneficiaries | C | N | | | | | | |
| | | <u>C</u> | N N | | | | | | |
| 2217 | Benefit Premiums Payable to Carriers | С | N | | | | | | |
| 0015 | Life Insurance Benefits Due and | ^ | | | | *************************************** | | | |
| | Payable to Beneficiaries | С | N | | | | | | |
| | Unfunded Leave | C | N | | | | | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | | | |
| | Other Unfunded Employment Related | | | | | | | | |
| | Liability | С | Y | Y | | | | | |
| 2310 | Advance From Others | С | Y | Y | | | | | |

| | USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | | | |
|---|--|--|------------------------|---|-----------------------|-----------------------|-----------|--|--|--|
| | 222_/,0004.11 | ······································ | | | ···· | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial | | | |
| 2320 | Deferred Credits | С | Y | Υ | | | | | | |
| | Liability for Deposit Funds, Clearing | | | | | | | | | |
| | Accounts, and Undeposited | | | | | | | | | |
| | Collections | С | Υ | Υ | | | | | | |
| | Principal Payable to the Bureau of the | | | | | | | | | |
| | Public Debt | С | F | Υ | | | | | | |
| | Principal Payable to the Federal | | · | | | | | | | |
| | Financing Bank | С | F | Υ | | | | | | |
| 2020 | Securities Issued by Federal Agencies | | | • | | | | | | |
| | Under General and Special Financing | | | | | | | | | |
| 2530 | Authority | С | Y | Y | | | | | | |
| 2330 | Discount on Securities Issued by | | ' | ı | | | | | | |
| | | | | | | | | | | |
| 0504 | Federal Agencies Under General and | _ | V | V | | | | | | |
| | Special Financing Authority | D | Y | Y | | | | | | |
| | Premium on Securities Issued by | | | | | | | | | |
| 0-0- | Federal Agencies Under General and | _ | | | | | | | | |
| 2532 | Special Financiang Authority | С | Y | Υ | | | | | | |
| | Amortization of Discount and Premium | | | | | | | | | |
| | on Securities Issued by Federal | | | | | | | | | |
| | Agencies Under General and Special | | | | | | | | | |
| 2533 | Financing Authority | D | Y | Υ | | | | | | |
| 2540 | Participation Certificates | С | Y | Y | | | | | | |
| | Other Debt | С | Y | Y | | | | | | |
| 2610 | Actuarial Pension Liability | С | N | | | | | | | |
| | Actuarial Health Insurance Liability | С | N | | | | | | | |
| | Actuarial Life Insurance Liability | C | N | | | | | | | |
| | Actuarial FECA Liability | C | N | | | | | | | |
| | Other Actuarial Liabilities | C | N | | | | | | | |
| ~~~~~~~ | Prior Liens Outstanding on Acquired | | 14 | | | | | | | |
| | Collateral | С | N | | | | | | | |
| | Contingent Liabilities | C | N | | | | | | | |
| | | C | Y | Y | | | | | | |
| 2940 | Capital Lease Liability | <u> </u> | Y | Y | | | | | | |
| 2050 | Liability for Subsidy Related to | _ | _ | V | | | | | | |
| 2950 | Undisbursed Loans | С | F | Y | | | | | | |
| | Accounts Payable From Canceled | | ., | | | | | | | |
| | Appropriations | С | Y | Y | | | | | | |
| | Resources Payable to Treasury | C | F | Υ | | | Y | | | |
| | Custodial Liability | С | Υ | Υ | | | S | | | |
| | Other Liabilities | С | Y | Y | | | | | | |
| 2995 | Estimated Cleanup Cost Liability | С | N | | | | | | | |
| | Unexpended Appropriations - | | | | | | | | | |
| 3100 | Cumulative | С | | | | | | | | |
| | Unexpended Appropriations - | | | | | | | | | |
| 3101 | Appropriations Received | С | | | | | | | | |
| | Unexpended Appropriations - | | | | | | | | | |
| 3102 | Transfers-In | С | F | Υ | | | | | | |
| | Unexpended Appropriations - | | | | | | | | | |
| 3103 | Transfers-Out | D | F | Υ | | | | | | |
| | Unexpended Appropriations - | | | | | | | | | |
| 3106 | Adjustments | С | | | | | | | | |
| | Unexpended Appropriations - Used | D | | | | | | | | |
| 0107 | Unexpended Appropriations - Prior- | | | | | | | | | |
| 3100 | Period Adjustments - Restated | D | | | | | | | | |
| 3106 | | <u> </u> | | | | | | | | |
| 2400 | Unexpended Appropriations - Prior- | | | | | | | | | |
| | Period Adjustments - Not Restated | D | | | | | | | | |
| | Cumulative Results of Operations | С | | \/ | V | | | | | |
| • | Revenue from Goods Sold | С | Y | Y | X | Y | | | | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Υ | | | | |

| No. | LISSOL Associat | | | USSGL Account Attributes | | | | | | |
|--|-----------------|---|-----|--------------------------|-----|----------------|---------|---|--|--|
| No. | | USSGL Account | | | Adj | justed Trial B | alances | | | |
| S200 Revenue From Services Provided C Y Y X Y | No. | USSGL Account Title | | 1 | _ | | | | | |
| S310 Interest Revenue - Other | 5200 | Revenue From Services Provided | С | Y | Υ | X | Y | | | |
| | 5209 | Contra Revenue for Services Provided | D | Y | Y | Χ | Y | | | |
| S312 Interest Revenue - Borrowings/Loans C Y Y Y Y Y Y Y Y Y | 5310 | Interest Revenue - Other | | | Y | | | | | |
| Contra Revenue for Interest Revenue D | 5311 | Interest Revenue - Investments | С | Y | Y | Y | Y | Y | | |
| Sa11 Loans Receivable | 5312 | Interest Revenue - Borrowings/Loans | С | Y | Y | Y | Y | Y | | |
| Salla Investments | | Contra Revenue for Interest Revenue | D | Y | Y | Y | Y | Y | | |
| Sa19 Other | 5318 | Investments | D | Y | Y | Y | Y | Y | | |
| S320 Fees Revenue C | 5319 | Other | D | Y | Y | Y | Y | Y | | |
| 5329 and Administrative Fees | 5320 | Fees Revenue | С | Y | Y | Y | Y | Y | | |
| S400 Benefit Program Revenue C | | | _ | | | | | | | |
| Contra Revenue for Benefit Program 5409 Revenue 5409 Revenue C S N Y Y Y Y Y S S S S S S S S S S S S S | | | | | | | | Y | | |
| Sample S | 5400 | | С | Y | Υ | Y | Y | | | |
| S500 Revenue C | 5409 | Revenue | D | Y | Y | Υ | Y | | | |
| Contra Revenue for Insurance and 5509 Guarantee Premium Revenue D | ==00 | | • | | | ., | | | | |
| Donated Revenue - Financial Solonated Revenue - Monfinancial Solonated Revenue - Monfinancia | 5500 | | C | N | | X | Y | | | |
| Section Sect | 5509 | Guarantee Premium Revenue | D | N | | × | Y | | | |
| Contra Revenue for Donations - 5609 Financial Resources D N T Donated Revenue - Nonfinancial S610 Resources C N T Contra Donated Revenue - S619 Nonfinancial Resources D N T S700 Expended Appropriations C Expended Appropriations - Prior-S708 Period Adjustments - Restated C Expended Appropriations - Prior-S709 Period Adjustments - Not Restated C Expended Appropriations - Prior-S709 Period Adjustments - Not Restated C Financing Sources Transferred In S720 Without Reimbursement D F Y Appropriated Earmarked Receipts S740 Transferred Out Expenditure Financing Sources Transferred D F Y Expenditure Financing Sources - 5750 Transfers-In C F Y Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources C F Y S790 Other Financing Sources C F Y S790 Other Financing Sources C F Y S790 Other Financing Sources C F Y S790 Tax Revenue Collected C Y Y Y T Y S801 Tax Revenue Accrual Adjustment C Y Y Y T Y | | | | | | _ | | | | |
| Description | 5600 | | С | N | | Т | | | | |
| Set Contra Donated Revenue - Contra Donated Revenue - Set Sonfinancial Resources Donatic Contra Donated Revenue - Set Sonfinancial Resources Donatic Contra Donated Appropriations Contra Donated Appropriated Contra Donated Appropriated Earmarked Receipts Contra Donated Earmarked Receipts | 5609 | Financial Resources | D | N | | Т | | | | |
| Set | 5610 | Resources | С | N | | Т | | | | |
| S700 Expended Appropriations C Expended Appropriations - Prior- S708 Period Adjustments - Restated C Expended Appropriations - Prior- S709 Period Adjustments - Not Restated C Financing Sources Transferred In S720 Without Reimbursement C Financing Sources Transferred Out S730 Without Reimbursement D F Y | | | _ | | | _ | | | | |
| Expended Appropriations - Prior-5708 Period Adjustments - Restated C Expended Appropriations - Prior-5709 Period Adjustments - Not Restated C Financing Sources Transferred In | | | | N | | l | | | | |
| S708 Period Adjustments - Restated C Expended Appropriations - Prior- S709 Period Adjustments - Not Restated C Financing Sources Transferred In S720 Without Reimbursement C F Y S700 Financing Sources Transferred Out S730 Without Reimbursement D F Y S740 Financing Sources Transferred Out S740 Transferred In C F Y S740 Financing Sources S745 Transferred Out D F Y S745 Transferred Out D F Y S745 Transferred Out D F Y S745 Transfers-In C F Y S745 Transfers-In C F Y S745 Transfers-In C F Y S745 Transfers-Out D F Y T Y T T Y T T T T | 5700 | | С | | | | | | | |
| 5709 Period Adjustments - Not Restated C Financing Sources Transferred In Financing Sources Transferred In Financing Sources Transferred Out Appropriated Earmarked Receipts Transferred In Appropriated Earmarked Receipts Transferred Out Expenditure Financing Sources - Transfers-In Nonexpenditure Financing Sources - Transfers-Out Nonexpenditu | 5708 | | С | | | | | | | |
| Financing Sources Transferred In 5720 Without Reimbursement Financing Sources Transferred Out Financing Sources Transferred Out Without Reimbursement Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5761 Transfers-Out Nonexpenditure Financing Sources - 5762 Transfers-Out Sources Sour | | | | | | | | | | |
| Financing Sources Transferred In 5720 Without Reimbursement Financing Sources Transferred Out Financing Sources Transferred Out Without Reimbursement Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5761 Transfers-Out Nonexpenditure Financing Sources - 5762 Transfers-Out Sources Sour | 5709 | Period Adjustments - Not Restated | С | | | | | | | |
| Financing Sources Transferred Out 5730 Without Reimbursement Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Nonexpenditure Financing Sources - 5765 Transfers-Out Sources - 5765 Transfers-Out Sources - 5765 Transfers-Out Sources - 5760 Other Financing Sources C F Y Sources - Sourc | | | | | | | | | | |
| 5730 Without Reimbursement Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Sources - 5760 Imputed Financing Sources C F Y Sources C F Y T Y T Y S800 Tax Revenue Collected C Y Y T Y T Y | 5720 | Without Reimbursement | С | F | Υ | | | | | |
| Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out C F Y Sources Sourc | | Financing Sources Transferred Out | | | | | | | | |
| 5740 Transferred In C F Y Appropriated Earmarked Receipts D F Y 5745 Transferred Out D F Y Expenditure Financing Sources - C F Y 5750 Transfers-In C F Y Nonexpenditure Financing Sources - C F Y 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - D F Y 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 T Y 5800 Tax Revenue Collected C Y Y T Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y | 5730 | Without Reimbursement | D | F | Υ | | | | | |
| 5745 Transferred Out | 5740 | | С | F | Y | | | | | |
| 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Sources - Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 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 Tax Revenue Collected C Y Y T Y | 5745 | Transferred Out | D | F | Y | | | | | |
| Nonexpenditure Financing Sources - 5755 Transfers-In C F Y Expenditure Financing Sources - 5760 Transfers-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 T T Y 5801 Tax Revenue Accrual Adjustment C Y | 5750 | Transfers-In | | F | Y | | | | | |
| Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y S780 Imputed Financing Sources C F F Y S790 Other Financing Sources C F F Y S799 Adjustment of Appropriations Used D Tax Revenue Collected C Y Y T Y T Y | | Nonexpenditure Financing Sources - Transfers-In | С | F | Y | | | | | |
| Nonexpenditure Financing Sources - 5765 Transfers-Out 5780 Imputed Financing Sources C F Y 5790 Other Financing Sources C F Y 5799 Adjustment of Appropriations Used D Tax Revenue Collected C Y Y T Y Tax Revenue Accrual Adjustment C Y Y T Y | | Expenditure Financing Sources - | | F | Y | | | | | |
| 5765 Transfers-Out D F Y S780 Imputed Financing Sources C F Y Y S790 S790 Other Financing Sources C F Y Y Y T Y T Y T Y Y T Y Y T 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 | 5765 | Transfers-Out | D | 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 | | | С | F | Υ | | | | | |
| 5799 Adjustment of Appropriations Used D S800 Tax Revenue Collected C Y Y T Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y | 5790 | Other Financing Sources | С | F | Y | | | | | |
| 5800 Tax Revenue Collected C Y Y T T Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y | | | D | | | | | | | |
| 5801 Tax Revenue Accrual Adjustment C Y Y T Y | | | С | Y | Y | Т | | Υ | | |
| | | | С | | | Т | | | | |
| 5000 Contact C | | Contra Revenue for Taxes | D | Υ | Υ | Т | | Y | | |

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | | |
|---------------|---|---------------------|---|--------------------|---------------------------------------|---------------------------------------|---|--|
| | | | | , ια | , | | ······································ | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial Noncust. | |
| | Tax Revenue Refunds | D | Y | Y | T | | Y | |
| | Other Revenue | C | Ϋ́ | Υ | Y | Y | Y | |
| | Contra Revenue for Other Revenue | D | Ϋ́ | Ϋ́ | Y Y | Y | <u>·</u> Y | |
| | Collections for Others | D | Y | Y | Ϋ́ | Y | S | |
| | Accrued Collections for Others | D | Y | Y | Y | Y | S | |
| | Operating Expenses/Program Cost | D | Y | Y | • | Y | 0 | |
| 0100 | Contra Bad Debt Expense - Incurred | | | ' | | · · · · · · · · · · · · · · · · · · · | | |
| 6190 | for Others | С | Y | Υ | | Y | | |
| | Adjustment to Subsidy Expense | C | N | | | Y | | |
| 0.00 | Interest Expenses on Borrowing from the Bureau of the Public Debt and /or | | | | | • | | |
| 6310 | the Federal Financing Bank | D | F | Υ | | Y | | |
| | Interest Expenses on Securities | D | Y | Y | | Y | | |
| | Other Interest Expenses | D | Ÿ | Y | | Ý | Υ | |
| | Benefit Expense | D | Y | Y | | Y | ı | |
| | Cost of Goods Sold | D | N | | | Y | | |
| | Applied Overhead | C | N | | | Y | | |
| | Cost Capitalization Offset | C | N | | | Y | | |
| 0010 | Depreciation, Amortization, and | | · · · · · · · · · · · · · · · · · · · | | | I | | |
| 6710 | Depletion | D | N | | | Y | | |
| | Bad Debt Expense | D | Y | Y | | Ý | | |
| | Imputed Costs | D | F | Y | | Y | | |
| 0730 | Other Expenses Not Requiring | U | Г | I | | I | | |
| 6700 | | D. | | V | | v | | |
| | Budgetary Resources | D D | Y | Y Y | | Y | | |
| 6800 | Future Funded Expenses | ט | Y | Y | | Y | | |
| | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority | | | | | | | |
| 6850 | (Unobligated) | D | F | Υ | | Y | | |
| | Nonproduction Costs | D | Y Y | Y | | Y | | |
| 0000 | Tronproduction Code | | | | | | | |
| 7110 | Gains on Disposition of Assets - Other | С | N | | Υ | Y | | |
| | Gains on Disposition of Investments | C | Ϋ́ | Y | Y | | *************************************** | |
| | Gains on Disposition of Borrowings | C | F | Ϋ́ | Ϋ́ | | | |
| | Unrealized Gains | C | Y | Y | Υ | | | |
| | Other Gains | C | Y | Y | Y | Y | | |
| 7 130 | Losses on Disposition of Assets - | | 1 | ' | · · · · · · · · · · · · · · · · · · · | 1 | | |
| 7210 | Other | D | N | | Υ | Y | | |
| | Losses on Disposition of Investments | D | Y | Y | Y | | | |
| 7040 | Logges on Disposition of Perrousers | D | F | | Y | | | |
| | Losses on Disposition of Borrowings | | Y | Y Y | Y | | | |
| | Unrealized Losses | D | | | | V | | |
| | Other Losses | D | Y | Y | Y | Y | | |
| 1300 | Extraordinary Items | С | N | | | Y | | |
| 7400 | Prior-Period Adjustments - Not | | | V | | | | |
| | Restated | С | Y | Y | | | | |
| | Prior-Period Adjustments - Restated | С | Y | Y | | ļ | | |
| | Distribution of Income - Dividend | D | Y | Y | Y | Y | | |
| | | | NI NI | | | Y | | |
| | Changes in Actuarial Liability | D | N | | | · | | |
| 7600 | Changes in Actuarial Liability Offset for Purchases of Capitalized Assets | С | Y | Y | | | | |

| | 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. | | | |
| | Fund Balance With Treasury | D | | | | | | | | |
| | Undeposited Collections | D | N | | | | ΥΥ | | | |
| | Imprest Funds | D | N | | | | | | | |
| 1130 | Funds Held by the Public | D | N | | | | | | | |
| | Other Cash | D | N | | | | | | | |
| 1195 | Other Monetary Assets | D | N | | | | | | | |
| | Foreign Currency | D | N | | | | | | | |
| | Accounts Receivable | D | Y | Y | | | Υ | | | |
| | Allowance for Loss on Accounts | *************************************** | | - | | | | | | |
| 1319 | Receivable | С | Υ | Υ | | | Υ | | | |
| .0.0 | Employment Benefit Contributions | | | • | | | • | | | |
| 1320 | Receivable | D | Y | Y | | | | | | |
| | Taxes Receivable | D | N | ! | | | Υ | | | |
| 1323 | Allowance for Loss on Taxes | υ | IN | | | | I | | | |
| 1220 | | С | NI | | | - | V | | | |
| 1329 | Receivable | U | N | | | | Y | | | |
| 4000 | Receivable for Transfers of Currently | 5 | _ | ., | | | | | | |
| | Invested Balances | <u>D</u> | F | Y | | | | | | |
| | Expenditure Transfers Receivable | D | F | Y | | | | | | |
| 1340 | Interest Receivable | D | Y | Y | | | Y | | | |
| | Allowance for Loss on Interest | | | | | | | | | |
| | Receivable | С | Y | Υ | | | Y | | | |
| 1350 | Loans Receivable | D | Y | Y | | | | | | |
| | Allowance for Loss on Loans | | | | | | | | | |
| 1359 | Receivable | С | Υ | Υ | | | | | | |
| | Penalties, Fines, and Administrative | | | | | | | | | |
| 1360 | Fees Receivable | D | Υ | Υ | | | Υ | | | |
| | Allowance for Loss on Penalties, | | ······ | | | | *************************************** | | | |
| | Fines, and Administrative Fees | | | | | | | | | |
| 1369 | Receivable | С | Υ | Υ | | | Υ | | | |
| | Allowance for Subsidy | C | N | · · · · · · · · · · · · · · · · · · · | | | • | | | |
| | Advances to Others | D | Y | Υ | | | | | | |
| | Prepayments | <u>D</u> | Y | Y | | | *************************************** | | | |
| 1730 | Operating Materials and Supplies Held | | | ! | | | | | | |
| 1511 | for Use | D | N | | | | | | | |
| 1311 | Operating Materials and Supplies Held | | IN | | | | | | | |
| 4540 | | | N. | | | | | | | |
| 1512 | in Reserve for Future Use | D | N | | | | | | | |
| 4540 | Operating Materials and Supplies | _ | | | | | | | | |
| 1513 | Excess, Obsolete, and Unserviceable | D | N | | | | | | | |
| 4= | Operating Materials and Supplies Held | | | | | | | | | |
| 1514 | for Repair | D | N | | | | | | | |
| 4 | Operating Materials and Supplies - | _ | | | | | | | | |
| | Allowance | С | N | | | | | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | | | | |
| | Inventory Held in Reserve for Future | | | | | | | | | |
| 1522 | | D | N | | | | | | | |
| 1523 | Inventory Held for Repair | D | N | | | | | | | |
| | Inventory - Excess, Obsolete, and | | | | | | | | | |
| 1524 | Unserviceable | D | N | | | - | | | | |
| 1525 | Inventory - Raw Materials | D | N | | | | | | | |
| | Inventory - Work-in-Process | D | N | | | | | | | |
| | Inventory - Finished Goods | D | N | | | | | | | |
| | Inventory - Allowance | C | N | | | | | | | |
| | Seized Monetary Instruments | <u>O</u> | N | | | | | | | |
| | Seized Monetary Institutions Seized Cash Deposited | D | N | | | | | | | |
| | Forfeited Property Held for Sale | D D | N N | | | | | | | |
| 1041 | | ט | IN | | | | | | | |
| 1540 | Forfeited Property Held for Donation | <u> </u> | N.I. | | | | | | | |
| | or Use | D | N | | | | | | | |
| 1549 | Forfeited Property - Allowance | С | N | | | | | | | |

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | | | |
|---------------|--|---|--|---------------------------------------|-----------------------|-----------------------|------------------------|--|--|
| | COOSE ACCOUNT | *************************************** | . Addition That Bandinoo | | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. | | |
| 1551 | Foreclosed Property | D | N | | | | | | |
| | Foreclosed Property - Allowance | С | N | | | | | | |
| | Commodities Held Under Price | *************************************** | - | | | | | | |
| | Support and Stabilization Support | | | | | | | | |
| 1561 | Programs | D | N | | | | | | |
| | Commodities - Allowance | C | N | | | | | | |
| | Stockpile Materials Held in Reserve | D | N | | | | | | |
| | Stockpile Materials Held for Sale | D | N N | | | | | | |
| | Other Related Property | D | . N | | | | | | |
| | Other Related Property - Allowance | С | N | | | | | | |
| 1599 | | U | - IN | | | | | | |
| | Investments in U.S. Treasury | | | | | | | | |
| 4040 | Securities Issued by the Bureau of the | | _ | ., | | | | | |
| 1610 | Public Debt | D | F | Y | | | | | |
| | Discount on U.S. Treasury Securities | | | | | | | | |
| | Issued by the Bureau of the Public | | | | | | | | |
| 1611 | Debt | С | F | Υ | | | | | |
| | Premium on U.S. Treasury Securities | | | | | | | | |
| | Issued by the Bureau of the Public | | | | | | | | |
| 1612 | Debt | D | F | Υ | | | | | |
| | | | | | | | | | |
| | Amortization of Discount and Premium | | | | | | | | |
| | on U.S. Treasury Securities Issued by | | | | | | | | |
| 1613 | the Bureau of the Public Debt | D | F | Υ | | | | | |
| 1618 | Market Adjustment - Investments | D | Υ | Υ | | | | | |
| | Investments in Securities Other Than | | | | | | | | |
| | the Bureau of the Public Debt | | | | | | | | |
| 1620 | Securities | D | Y | Υ | | | | | |
| | Discount on Securities Other Than the | | · · · · · · · · · · · · · · · · · · · | | | | | | |
| 1621 | Bureau of the Public Debt Securities | С | Y | Υ | | | | | |
| 1021 | Duredu of the Fabilio Bebt Geodifiles | | | | | | | | |
| | Premium on Securities Other Than the | | | | | | | | |
| 1622 | Bureau of the Public Debt Securities | D | Y | Υ | | | | | |
| 1022 | Amortization of Premium and Discount | | I | l | | | | | |
| | on Securities Other Than the Bureau | | | | | | | | |
| 1622 | | D | Y | v | | | | | |
| 1023 | of the Public Debt Securities | ע | ī | Y | | | | | |
| | Investments in U.S. Treasury Zero | | | | | | | | |
| 4000 | Coupon Bonds Issued by the Bureau | _ | _ | V | | | | | |
| 1630 | of the Public Debt | D | F | Y | | | | | |
| | Discount on U.S. Treasury Zero | | | | | | | | |
| 4004 | Coupon Bonds Issued by the Bureau | • | _ | ., | | | | | |
| 1631 | of the Public Debt | С | F | Υ | | | | | |
| | Amortization of Discount on U.S. | | | | | | | | |
| | Treasury Zero Coupon Bonds Issued | | | | | | | | |
| 1633 | by the Bureau of the Public Debt | D | F | Υ | | | | | |
| | Market Adjustment - Investments in | | | | | | | | |
| 1638 | U.S. Treasury Zero Coupon Bonds | D | F | Y | | | | | |
| | Contra Market Adjustment - | | | | | | | | |
| | Investments in U.S. Treasury Zero | | | | | | | | |
| 1639 | Coupon Bonds | С | F | Υ | | | | | |
| | Other Investments | D | Y | Y | | | | | |
| | Land and Land Rights | D | N | · · · · · · · · · · · · · · · · · · · | | | | | |
| | Improvements to Land | D | N | | | | | | |
| | Accumulated Depreciation on | | | | | | | | |
| 1710 | Improvements to Land | С | N | | | | | | |
| | Construction-in-Progress | D | N N | | | | | | |
| 1120 | Buildings, Improvements, and | ט | | | | | | | |
| 1720 | Renovations | D | N | | | | | | |
| 1730 | IZCHOVALIONS | U | IN | | | | | | |

| 110001 A | | | 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. | | |
| | Accumulated Depreciation on Buildings, Improvements, and | | | | | | | | |
| | Renovations | С | N | | | | | | |
| 1740 | Other Structures and Facilities | D | N | | | | | | |
| 4740 | Accumulated Depreciation on Other | 0 | N. | | | | | | |
| | Structures and Facilities Equipment | C D | N N | | | | | | |
| 1750 | Accumulated Depreciation on | U | . IN | | | | | | |
| 1759 | Equipment | С | N | | | | | | |
| | Assets Under Capital Lease | <u>O</u> | N | | | | | | |
| | Accumulated Depreciation on Assets | | | | | | | | |
| 1819 | Under Capital Lease | С | N | | | | | | |
| | Leasehold Improvement | D | N | | | | | | |
| - | Accumulated Amortization on | | | | | | | | |
| | Leasehold Improvements | С | N | | | | | | |
| | Internal-Use Software | D | N | | | | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | | | |
| 4000 | Accumulated Amortization on Internal- | 0 | | | | | | | |
| **** | Use Software | C D | N | | | | | | |
| | Other Natural Resources Allowance for Depletion | С | N N | | | | | | |
| 1049 | Other General Property, Plant, and | U | . IN | | | | | | |
| 1890 | Equipment | D | N | | | | | | |
| 1000 | Accumulated Depreciation on Other | | | | | | | | |
| | General Property, Plant, and | | | | | | | | |
| 1899 | Equipment | С | N | | | | | | |
| | Receivable from Appropriations | D | F | Y | | | Y | | |
| | Other Assets | D | Υ | Υ | | | | | |
| 2110 | Accounts Payable | С | Y | Y | | | Y | | |
| | Disbursements in Transit | С | Y | Υ | | | | | |
| | Contract Holdbacks | С | Y | Y | | | | | |
| 2140 | Accrued Interest Payable | С | Y | Y | | | | | |
| 0450 | Payable for Transfers of Currently | 0 | _ | | | | | | |
| | Invested Balances Expenditure Transfers Payable | C | F | Y | | | | | |
| | Entitlement Benefits Due and Payable | C | F N | Y | | | | | |
| 2100 | Subsidy Payable to the Financing | <u> </u> | . IN | | | | | | |
| 2170 | Account | С | F | Y | | | | | |
| 2170 | Contra Liability for Subsidy Payable to | | | · · · · · · · · · · · · · · · · · · · | | | | | |
| 2179 | the Financing Account | D | F | Y | | | | | |
| | Loan Guarantee Liability | С | N | | | | | | |
| | Other Accrued Liabilities | С | Υ | Y | | | | | |
| | Accrued Funded Payroll and Leave | С | N | | | | | | |
| 2211 | Withholdings Payable | С | N | | | | | | |
| | Employer Contributions and Payroll | | | | | | | | |
| 2213 | Taxes Payable | С | Y | Y | | | | | |
| 0045 | Other Post-Employment Benefits Due | _ | v | V | | | | | |
| 2215 | and Payable | С | Y | Y | | | | | |
| 2240 | Pension Benefits Due and Payable to | • | NI | | | | | | |
| | Beneficiaries Benefit Premiums Payable to Carriers | C | N N | | | | | | |
| <u> </u> | Life Insurance Benefits Due and | U | IN | | | | | | |
| 2218 | Payable to Beneficiaries | С | N | | | - | | | |
| | Unfunded Leave | C | N | | | | | | |
| | Unfunded FECA Liability | C | F | Y | | | | | |
| | Other Unfunded Employment Related | | | • | | | | | |
| | Liability | С | Y | Υ | | | | | |
| | Advance From Others | C | Y | Y | | | | | |

| | | | | 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. | | |
| | Deferred Credits | С | Υ | Υ | | | | | |
| | Liability for Deposit Funds, Clearing | | | | | | | | |
| | Accounts, and Undeposited | | | | | | | | |
| 2400 | Collections | С | Υ | Υ | | | | | |
| | Principal Payable to the Bureau of the | | | | | | | | |
| 2510 | Public Debt | С | F | Y | | | | | |
| 0500 | Principal Payable to the Federal | • | _ | ., | | | | | |
| 2520 | Financing Bank Securities Issued by Federal Agencies | С | F | Y | | | | | |
| | , | | | | | | | | |
| 2530 | Under General and Special Financing Authority | С | Υ | Y | | | | | |
| 2330 | Discount on Securities Issued by | | I I | ! | | | | | |
| | Federal Agencies Under General and | | | | | | | | |
| 2531 | Special Financing Authority | D | Y | Υ | | | | | |
| | Premium on Securities Issued by | | | | | | | | |
| | Federal Agencies Under General and | | | | | | | | |
| 2532 | Special Financiang Authority | С | Y | Y | | | | | |
| | Amortization of Discount and Premium | | | | | | | | |
| | on Securities Issued by Federal | | | | | | | | |
| | Agencies Under General and Special | | | | | | | | |
| | Financing Authority | D | Υ | Y | | | | | |
| | Participation Certificates | С | Y | Y | | | | | |
| | Other Debt | С | Y | Y | | | | | |
| | Actuarial Pension Liability | С | N | | | | | | |
| | Actuarial Health Insurance Liability | C | N | | | | | | |
| | Actuarial Life Insurance Liability Actuarial FECA Liability | C | N N | | | | | | |
| | Other Actuarial Liabilities | C | N N | | | | | | |
| 2030 | Prior Liens Outstanding on Acquired | | 11 | | | | | | |
| 2910 | Collateral | С | N | | | | | | |
| | Contingent Liabilities | C | N | | | | | | |
| | Capital Lease Liability | C | Y | Υ | | | | | |
| value de la constante de la co | Liability for Subsidy Related to | *************************************** | | | | | | | |
| 2950 | Undisbursed Loans | С | F | Y | | | | | |
| | Accounts Payable From Canceled | | | | | | | | |
| | Appropriations | С | Υ | Υ | | | | | |
| | Resources Payable to Treasury | С | F | Υ | | | Υ | | |
| | Custodial Liability | C | Y | Y | | | S | | |
| | Other Liabilities | С | Y | Y | | | | | |
| 2995 | Estimated Cleanup Cost Liability | С | N | | | | | | |
| 3100 | Unexpended Appropriations - Cumulative | С | | | | | | | |
| 3100 | Unexpended Appropriations - | U | | | | | | | |
| 3101 | Appropriations Received | С | | | | | | | |
| 3101 | Unexpended Appropriations - | | | | | | | | |
| 3102 | Transfers-In | С | F | Y | | | | | |
| | Unexpended Appropriations - | *************************************** | | | | | | | |
| 3103 | Transfers-Out | D | F | Υ | | | | | |
| | Unexpended Appropriations - | | | | | | | | |
| | Adjustments | С | | | | | | | |
| | Unexpended Appropriations - Used | D | | | | | | | |
| | Unexpended Appropriations - Prior- | | | | | | | | |
| 3108 | Period Adjustments - Restated | D | | | | | | | |
| | Unexpended Appropriations - Prior- | _ | | | | | | | |
| | Period Adjustments - Not Restated | D | | | | | | | |
| | Cumulative Results of Operations | C | V | V | V | | | | |
| | Revenue from Goods Sold | С | Y | Y | X | Y | | | |
| 5109 | Contra Revenue for Goods Sold | D | Į Y | ľ | Χ | ĭ | | | |

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | | | | |
|---------------|---|---|---|---|-----------------------|-----------------------|--|--|--|--|
| | | *************************************** | Adjusted That Balances | | | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. | | | |
| 5200 | Revenue From Services Provided | С | Υ | Y | X | Y | | | | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | | | | |
| 5310 | Interest Revenue - Other | С | Υ | Y | Υ | Y | Υ | | | |
| 5311 | Interest Revenue - Investments | С | Y | Y | Y | Y | Y | | | |
| 5312 | Interest Revenue - Borrowings/Loans | С | Υ | Y | Υ | Y | Y | | | |
| 5317 | Contra Revenue for Interest Revenue Loans Receivable | D | Y | Y | Y | Y | Y | | | |
| 5310 | Contra Revenue for Interest Revenue Investments | D | Y | Y | Y | Y | Y | | | |
| | Contra Revenue for Interest Revenue | | | | | | | | | |
| | Other Penalties, Fines, and Administrative | D | Y | Y | Y | Y | Y | | | |
| | Fees Revenue Contra Revenue for Penalties, Fines, | С | Y | Y | Y | Y | Y | | | |
| 5329 | and Administrative Fees | D | Υ | Y | Υ | Υ | Υ | | | |
| | Benefit Program Revenue | C | Ÿ | Y | Y | Y | ' | | | |
| 0.00 | Contra Revenue for Benefit Program | | | | | | | | | |
| 5409 | Revenue | D | Y | Y | Υ | Y | | | | |
| 5500 | Insurance and Guarantee Premium Revenue | С | N | | Х | Y | | | | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | X | Υ | | | | |
| | Donated Revenue - Financial | | | | | | | | | |
| | Resources Contra Revenue for Donations - | С | N | | T | | | | | |
| 5609 | Financial Resources Donated Revenue - Nonfinancial | D | N | | T | | ······································ | | | |
| 5610 | Resources Contra Donated Revenue - | С | N | | Т | | | | | |
| 5619 | Nonfinancial Resources | D | N | | Т | | | | | |
| | Expended Appropriations | C | | | | | | | | |
| 0.00 | Expended Appropriations - Prior- | *************************************** | | *************************************** | | | | | | |
| 5708 | Period Adjustments - Restated | С | | | | | | | | |
| 5709 | Expended Appropriations - Prior- Period Adjustments - Not Restated | С | | | | | | | | |
| | Financing Sources Transferred In | | | | | | | | | |
| | Without Reimbursement Financing Sources Transferred Out | С | F | Y | | | | | | |
| | Without Reimbursement | D | F | Υ | | | | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | С | F | Υ | | | | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | | | | |
| | Expenditure Financing Sources - Transfers-In | С | F | Y | | | | | | |
| | Nonexpenditure Financing Sources - | | | | | | | | | |
| 5755 | Transfers-In Expenditure Financing Sources - | С | F | Y | | | | | | |
| | Transfers-Out Nonexpenditure Financing Sources - | D | F | Y | | | | | | |
| 5765 | Transfers-Out | D | F | Υ | | | | | | |
| | Imputed Financing Sources | С | F | Υ | | | ······································ | | | |
| | Other Financing Sources | С | F | Υ | | | | | | |
| | Adjustment of Appropriations Used Tax Revenue Collected | D C | Y | Y | Т | | Y | | | |
| | Tax Revenue Accrual Adjustment | C | Y | Y | T T | | <u>т</u> Ү | | | |
| | rax revenue modual mujustinelli | D | Y | Y | T T | | <u>'</u> | | | |

| | USSGL Account | USSGL Account Attributes Adjusted Trial Balances | | | | | | | |
|-------|--|--|------------------------|----------------------|-----------------------|-----------------------|---|--|--|
| | COOL ACCOUNT | **** | Aujusteu mai Daidhtes | | | | | | |
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. | | |
| 5890 | Tax Revenue Refunds | D | Υ | Υ | Т | | Υ | | |
| 5900 | Other Revenue | С | Y | Y | Υ | Y | Y | | |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y | | |
| 5990 | Collections for Others | D | Y | Y | Y | Y | S | | |
| 5991 | Accrued Collections for Others | D | Υ | Υ | Υ | Y | S | | |
| 6100 | Operating Expenses/Program Cost | D | Υ | Υ | | Υ | | | |
| | Contra Bad Debt Expense - Incurred | | | | | | *************************************** | | |
| 6190 | for Others | С | Y | Υ | | Y | | | |
| | Adjustment to Subsidy Expense | С | N | | | Y | | | |
| | Interest Expenses on Borrowing from | *************************************** | | wavavavavavavavavava | | - | | | |
| | the Bureau of the Public Debt and /or | | | | | | | | |
| 6310 | the Federal Financing Bank | D | F | Υ | | Y | | | |
| | Interest Expenses on Securities | D | Y Y | Y | | Y | | | |
| | Other Interest Expenses | D | Ϋ́ | Y | | Y | Υ | | |
| | Benefit Expense | D | Ý | Y | | Y | | | |
| | Cost of Goods Sold | D | N | ı | | Y | | | |
| | Applied Overhead | C | N | | | Y | | | |
| | Cost Capitalization Offset | C | N | | | Y | | | |
| 0010 | Depreciation, Amortization, and | | IN. | | | 1 | | | |
| 6710 | Depletion | D | N | | | Y | | | |
| | Bad Debt Expense | D | Y | Y | | Y | | | |
| | Imputed Costs | D | F | Y | | Y | | | |
| 6730 | Other Expenses Not Requiring | U | Г | | | T | | | |
| 6700 | | | V | V | | V | | | |
| | Budgetary Resources | D | Y | Y | | Y | | | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | | | |
| | Employer Contributions to Employee | | | | | | | | |
| | Benefit Programs Not Requiring | | | | | | | | |
| 6050 | Current-Year Budget Authority | n | _ | V | | \ \ \ | | | |
| | (Unobligated) | D D | F Y | Y | | Y | | | |
| 6900 | Nonproduction Costs | ט | T | Ţ | | T | | | |
| 7110 | Cains an Dianosition of Assets Other | 0 | NI NI | | V | Y | | | |
| | Gains on Disposition of Assets - Other | C | N Y | Y | Y | Y | | | |
| | Gains on Disposition of Investments Gains on Disposition of Borrowings | C | F | Y | Υ | | | | |
| | | C | | | | | | | |
| | Unrealized Gains Other Gains | C | Y | Y Y | Y | Y | | | |
| 7 190 | Losses on Disposition of Assets - | U | Ť | ſ | Ţ | ı | | | |
| 7240 | Other | D | N | | Y | Y | | | |
| 1210 | Ouidi | ט | IN | | Ţ | ſ | | | |
| 7244 | Losses on Disposition of Investments | D | Y | Y | Y | | | | |
| 1211 | Losses on Disposition of Investments | <u>U</u> | Ī | T | Ţ | | | | |
| 7212 | Losses on Disposition of Porrowings | D | F | V | Υ | | | | |
| | Losses on Disposition of Borrowings | D D | | Y | Y | | | | |
| | Unrealized Losses | | Y | Y | Y | V | | | |
| | Other Losses | D C | | Y | Y | Y | | | |
| /300 | Extraordinary Items | U | N | | | Ť | *************************************** | | |
| 7400 | Prior-Period Adjustments - Not | C | V | V | | | | | |
| | Restated | C | Y | Y | | | | | |
| | Prior-Period Adjustments - Restated | D | | Y | Y | | | | |
| | Distribution of Income - Dividend | | Y | ľ | Y | Y | | | |
| /600 | Changes in Actuarial Liability | D | N | | | Y | | | |
| 0004 | Offset for Purchases of Capitalized | • | V | V | | | | | |
| 8801 | Assets | С | Y | Y | | | | | |
| 8802 | Purchases of Capitalized Assets | D | Υ | Υ | | | | | |

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

| | <u> </u> |
|----------------------|--|
| | |
| | |
| | s, see the "FACTS I USSGL Account Attribute Definitions" in this section. |
| indicates that the I | FACTS I user must provide a value/domain for the attribute. Trading Partner is required with |
| ribute. See Note 5 | for valid attribute values/domains. |
| ite column indicate | es that the FACTS I user should not provide an attribute value/domain. |
| | te value/domain for the USSGL account will be automatically provided by FACTS I. |
| e listed below: | |
| | |
| | |
| <u>Domain</u> | Domain Description |
| | |
| nnn | 3-digit budget functional classification subfunction |
| | |
| S | Custodial |
| Α | Noncustodial |
| | |
| С | Credit |
| D | Debit |
| | |
| X | Exchange Revenue |
| Т | Nonexchange Revenue |
| | |
| F | Federal |
| N | NonFederal |
| | |
| nn | 2-digit Treasury Department Code, required with Federal attribute |
| | account attribute: ndicates that the libute. See Note 5 ite column indicate the correct attribute: listed below: Domain |

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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 (e.g., 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 Attribute 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.

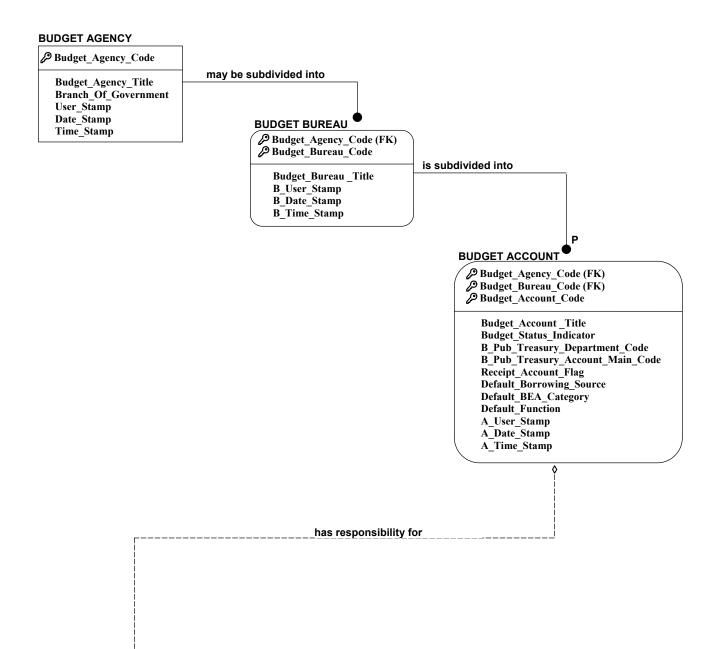
FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

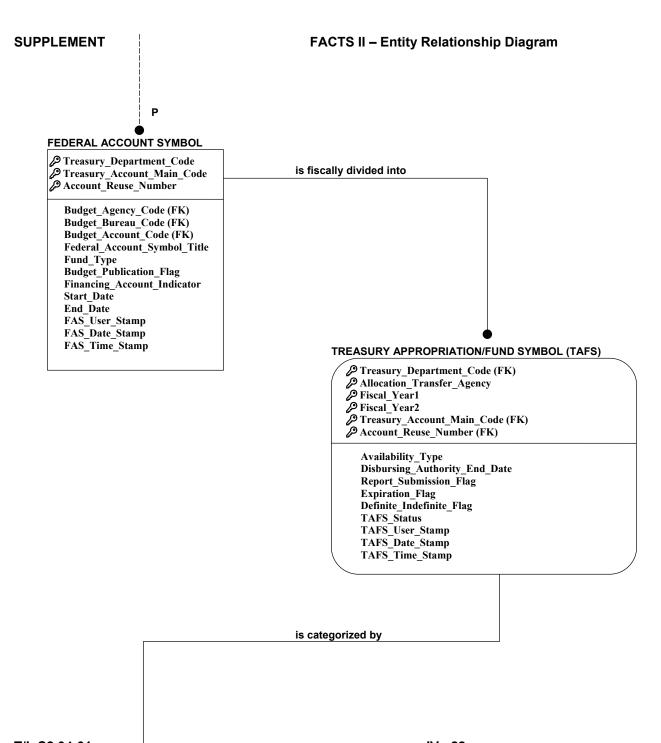
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

T/L S2 04-01 IV- 19 June 2004

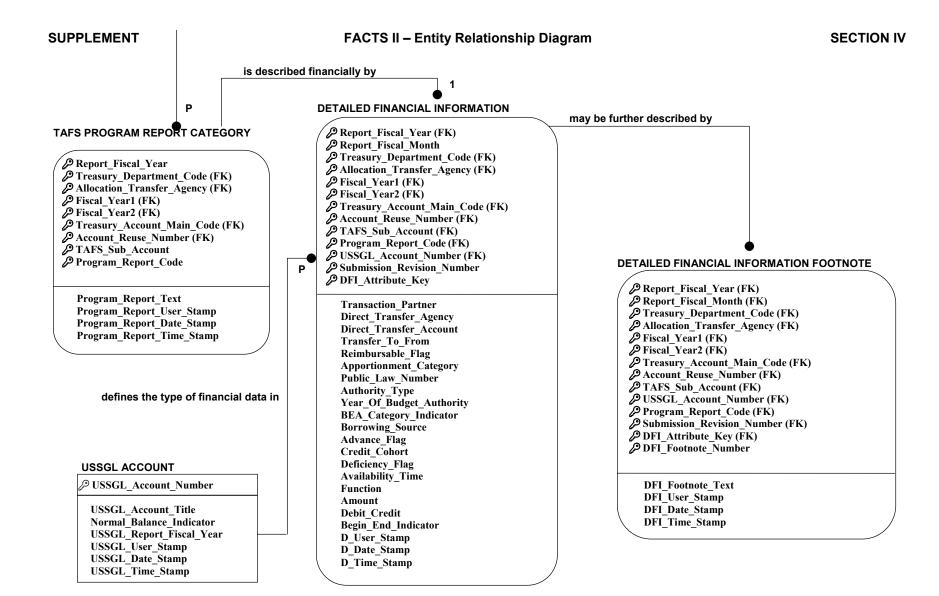
| Space | This attribute is not reported in FACTS II for the USSGL account. |
|-------|--|
| Y | Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" 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, log onto the FACTS II Web site at www.fms.treas.gov/ussgl/factsii.





SECTION IV



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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.

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 PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific

basis other than calendar quarters, or not subject to apportionment.

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 United States Standard General Ledger (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.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: 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: Year End 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.

An 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.

SUPPLEMENT SECTION IV FACTS II - ENTITY DEFINITION REPORT

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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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

| | | System | | | | |
|----------------------|--|------------------------|-----------------|-----------|-------------|--|
| Attribute Name | Attribute Definition | Domain | Characteristics | Reference | Supplied By | |
| Budget_Agency_Code | A unique code for a department, agency, or | OMB Circular No. | 3/A | SF 133, | OMB | |
| | establishment of the U.S. Government. The code is assigned by OMB. | A-11 | | P&F | | |
| Budget_Agency_Title | The title of a department, agency, or establishment of | OMB Circular No. | 125/A | SF 133, | OMB | |
| | the U.S. Government. The title is assigned by OMB. | A-11 | | P&F | | |
| Branch_Of_Government | Distinguishes among branches of Government. | E - Executive Branch | 1/A | SF 133, | OMB | |
| | | L - Legislative Branch | | P&F | | |
| | | J - Judicial Branch | | | | |
| User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System | |
| Date_Stamp | Date when the record was last updated. | N/A | 10/Date | 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 | | - | |

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

| | | | 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_Bureau_Title | The title of an organizational unit within an agency. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| B_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| B_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| B_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

BUDGET 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 |

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, or emergency discretionary. | D - Discretionary M - Mandatory E - Emergency Discretionary | 1/A | P&F | OMB |
| Default_Function | Classification of data according to major purpose served (e.g., 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

| TEBERAL ACCOUNT OTH | <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 | 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 | 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 |

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 | 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 TAFS have been canceled. | N/A | YYYY/MM/ DD | General Admin | Treasury, Agency |
| FAS_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

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)

| | | | 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 |
| 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 (i.e., 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)

| | | | System | | |
|--------------------------|--|--------------------------------|-----------------------|-----------------------------|------------------|
| Attribute Name | Attribute Definition | Domain | Characteristics | Reference | Supplied By |
| 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 | 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 | P&F, 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 |
| TAFS_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| TAFS_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

TAFS PROGRAM REPORT CATEGORY

| | | | 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 |
| 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 |

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS PROGRAM REPORT CATEGORY

System Domain Characteristics Supplied By Attribute Name Attribute Definition Reference Program Report Code The code representing a programmatic reporting N/A SF 133 OMB, 3/N category that agencies use when reporting their Agency obligations in their detailed financial information. Program_Report_Text The text description associated with the program report N/A 25/A SF 133 OMB, code. Agency Program_Report_User_Stamp Who last updated the record. System N/A 8/A N/A Program Report Date Stamp Date when the record was last updated. N/A 10/Date N/A System YYYY/MM/ DD 8/Time Program_Report_Time_Stamp Time when the record was last updated. N/A N/A System HH:MM:SS

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). | | 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 |

| | | | 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 |

| Attribute Name | Attribute Definition | Domain | System Characteristic | s Reference | Supplied B |
|----------------------------|---|--|--------------------------|-----------------------------|----------------|
| 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 |
| Program_Report_Code | The code 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 United States Standard General Ledger account. A 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 | The nth 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 |

| Attribute Name | Attribute Definition | Domain | System Characteristics | | 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 th 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, discretionary, or emergency discretionary. | D – Discretionary M – Mandatory E – Emergency Discretionary | 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 |

| 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 fiscal years. | 4-digit year | 4/A | SF 133 | Agency |
| Deficiency_Flag | 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

| | | | 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 |

System

DETAILED FINANCIAL INFORMATION FOOTNOTE

| 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_Code | The code 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 | The nth 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 |

| No. Tille | | USSGL ACCOUNT | | T | | | | | | | | | USS | GL AC | COUNT | ATTRIBUTE | ES/1 | | | | | | |
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| 1130 Funds Hedd by the Public De | 1010 | Fund Balance With Treasury | D | Υ | Е | | | | | | | | | | | | | | | U/E | | | |
| Investments in U. S. Treasury Securities 110 investments in U. S. Treasury Securities 111 investments in U. S. Treasury Securities 112 investments in U. S. Treasury Securities 112 investments in U. S. Treasury Securities 113 investments in U. S. Treasury Securities 114 investments in U. S. Treasury Securities 115 investments in U. S. Treasury Securities 116 investments in Securities Other Trian the 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public 118 investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Investments in U. S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Inves | 1120 | Imprest Funds | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| Investments in U. S. Treasury Securities 1610 Issued by the Bureau of the Public Debt | 1130 | Funds Held by the Public | D | Υ | Е | | | | | | | | | | | | | | | U/E | | | |
| 1610 (Sased by the Bureau of the Public Debt D Y E | 1195 | Other Monetary Assets | D | Υ | Е | | | | | | | | | | | | | | | U/E | | | |
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| Bonds Issued by the Bureau of the Public | 1630 | Debt | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| | | Discount on U.S. Treasury Zero Coupon | | 4 | | | | | | | | | | | | | | | | | | | |
| 1631 Debt | | Bonds Issued by the Bureau of the Public | | 4 | | | | | | | | | | | | | | | | | | | |
| | 1631 | Debt | С | Υ | Е | | | | | | | | | | | | | | | U | | | |
| Market Adjustment - Investments in U.S. | | | | | | | | | | | | | | | | | | | | | | | |
| 1638 Treasury Zero Coupon Bonds D Y E U U U | | Treasury Zero Coupon Bonds | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| 4032 Estimated Indefinite Contract Authority D Y E Y U | 4032 | Estimated Indefinite Contract Authority | D | Υ | Е | | Υ | | | | | | | | | | | | | U | | | |
| Anticipated Adjustments to Contract | | Anticipated Adjustments to Contract | | | | | | | | | | | | | | | | | | | | | |
| 4034 Authority C Y E U U U | 4034 | | С | Υ | Е | | | | | | | | | | | | | | | U | | | |

| | USSGL ACCOUNT | | | | | | | | | | | USSC | SL A | CCOUNT | ATTRIBUTE | ES/1 | | | | | | |
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| | | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow | BEA | Year of | Dir.Trans. | Dir. Trans. | | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal. ² | Credit | End ² | Туре | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source | Cat. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| 4042 | Estimated Indefinite Borrowing Authority | D | Υ | Е | | Υ | | | | | | | | | | | | | U | | | |
| 4044 | Anticipated Reductions to Borrowing Authority | С | Υ | Е | | | | | | | | | | | | | | | U | | | |
| 4047 | Anticipated Transfers to the General Fund of the Treasury | 0 | | _ | | | | | | | | | | | | | | | | | | |
| 4047 | Anticipated Collections From Non-Federal | С | Y | Е | | | | | | | | | | | | | | | U | | | |
| 4060 | Sources | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| 4070 | Anticipated Collections From Federal Sources | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| 4081 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | С | Y | E | Y | | | | | | | | Y | | | | | | U/E | | | |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | С | Y | E | Y | | | | | | | | Y | | | | | | U/E | | | |
| | Transfers - Current-Year Authority - | | | | | | | | | | | | | | | | | | | | | |
| | Receivable - Transferred | С | Υ | E | Υ | | | | | | | | Υ | | | | | | U | | | |
| 4111 | Debt Liquidation Appropriations | D | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | Υ |
| 4112 | Liquidation of Deficiency - Appropriations | D | Υ | Е | | Υ | | | | | | | Υ | | | | | | U | | | |
| 1111 | Appropriated Trust or Special Fund Receipts | D | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | Υ |
| | Loan Subsidy Appropriation | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 7110 | Loan Administrative Expense | | <u> </u> | _ | | • | | | | | | | • | | | | | | | | | |
| 4117 | 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 | Υ | | | | | | | Υ | | | | Υ | | U | | | Y |
| 4120 | Appropriations Anticipated Authority Adjusted for Interest on Public | D | Υ | Е | | Y | | | | | | | Υ | | | | | | U | - | | |
| 4122 | Debt Securities | D | Υ | В | | Υ | | | | | | | | | | | | | U | | | |
| 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Υ | Е | | Υ | | | | | | | | | | | | | U | | | |
| | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | | |
| 4123 | Receivable - Rescinded | D | Υ | E | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded | С | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | Υ | Е | | Y | | | | | | | Υ | | Υ | Y | | | U | Y | | |
| | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | | |
| 4126 | Receivable | D | Υ | В | | Υ | | | | | | | Υ | | | | | | U/E | | | Υ |

| | USSGL ACCOUNT | | | | | | | | | | | USSGL | ACCOUNT | ATTRIBUTI | ES/1 | | | | | | |
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| | | FACTS II | Debit | Begin | | Public | Apport. | Program | | Avail. | Trans. | Borrow BE | A Year o | f Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | | Norm Bal. ² | Credit | End ² | Type | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source Ca | t. BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | Amounts Appropriated From Specific | | | | | | | | | | | | | | | | | | | | |
| | Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | |
| 4126 | Receivable | D | Υ | Е | | Υ | | | | | | Y | | | | | | U/E | | | Υ |
| | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | |
| 4127 | Payable | С | Υ | В | | | | | | | | Y | | | | | | U/E | | ├ | Υ |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | С | Y | E | | | | | | | | Y | | | | | | U/E | | | Y |
| 7127 | Amounts Appropriated From Specific | O | <u> </u> | _ | | | | | | | | <u> </u> | | | | | | - 0/L | | + | • |
| 4128 | Treasury-Managed Trust Fund TAFS - Transfers-In | D | Y | Е | | Y | | | | | | Y | | | | | | U/E | | | Y |
| 1120 | Amounts Appropriated From Specific | | <u> </u> | _ | | • | | | | | | | | | | | | - 0,2 | | + | • |
| | Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | |
| 4129 | Transfers-Out | С | Y | Е | | Υ | | | | | | Y | | | | | | U/E | | | Υ |
| | Appropriation to Liquidate Contract | | | _ | | | | | | | | | | | | | | | | + | |
| 4130 | Authority Withdrawn | С | Υ | Е | | | | | | | | | | | | | | U/E | | | Υ |
| 4131 | Current-Year Contract Authority Realized | D | Y | Е | | Υ | | | | | | Y | , | | | | | U | | | |
| 4133 | Reductions of Contract Authority | С | Υ | E | | | | | | | | Y | | | | | | U/E | | | Υ |
| 4134 | Contract Authority Withdrawn | С | Υ | Е | | | | | | | | | | | | | | U/E | | | Υ |
| 4135 | Contract Authority Liquidated | С | Υ | Е | Υ | Υ | | | | | | Y | ' | | | | | U/E | | | Υ |
| | Contract Authority To Be Liquidated by | | | | | | | | | | | | | | | | | | | | |
| 4136 | Trust Funds | С | Υ | В | | | | | | | | Y | • | | | | | U/E | | | Υ |
| | Contract Authority To Be Liquidated by | | | | | | | | | | | | | | | | | | | | |
| | Trust Funds | С | Υ | Е | | | | | | | | Y | | | | | | U/E | | | Υ |
| | Transfers of Contract Authority | D | Υ | В | | Υ | | | | | | Y | | Y | Υ | | | U/E | Υ | | Υ |
| 4137 | Transfers of Contract Authority | D | Υ | Е | | Υ | | | | | | Y | ' | Υ | Υ | | | U/E | Υ | | Υ |
| | Appropriation to Liquidate Contract | | | | | | | | | | | | | | | | | | | | |
| | Authority | D | Υ | Е | | Υ | | | | | | Y | | | | | | U/E | | | Υ |
| | 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 | Υ | Е | Υ | | | | | | | Y Y | | | | | | U/E | | ↓ | Υ |
| | Current-Year Borrowing Authority Realized | D | Υ | Е | | Y | | | | | | Y Y | | | | | | U | | | |
| | Reductions of Borrowing Authority | С | Υ | Е | | | | | | | | Y Y | ' | | | | | U/E | | | Y |
| 4144 | Borrowing Authority Withdrawn | С | Y | Е | | | | | | | | Y | | | | | | U/E | | - | Υ |
| 4145 | Borrowing Authority Converted to Cash | С | Υ | Е | | | | | | | | Y | | | | | | U/E | | | Υ |
| | Actual Repayments of Debt, Current-Year | | | | | | | | | | | | | | | | | | | | |
| 4146 | Authority | С | Υ | Е | Υ | | | | | | | Y | ' | | | | | U/E | | 1 | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | С | Y | Е | | | | | | | | | | | | | | U/E | | | |
| | Resources Realized From Borrowing | | | | | | | | | | | | | | | | | | | | |
| 4148 | Authority | D | Υ | Е | | | | | | | | | | | | | | U/E | | | Υ |
| 4149 | Borrowing Authority Carried Forward | D | Υ | В | | | | | | | | Y | | | | | | U/E | | | Υ |
| 4149 | Borrowing Authority Carried Forward | D | Υ | E | | | | | | | | Y | | | | | | U/E | | | Υ |

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| No. | Title | Norm Bal. ² | Credit | | Туре | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source Cat | . BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef. ² |
| 4150 | Reappropriations | D | Υ | Е | | Υ | | | | | | Y | | | | | | U | | | Y |
| | Actual Capital Transfers to the General | | | | | | | | | | | | | | | | | | | | 1 |
| | Fund of the Treasury, Current-Year | | | | | | | | | | | | | | | | | | | | |
| 4151 | Authority | С | Υ | Е | | | | | | | | Y | | | | | | U/E | | | |
| | | | | | | | | | | | | | | | | | | | | | 1 |
| | Actual Capital Transfers to the General | | ١ | _ | | | | | | | | | | | | | | | | | 1 |
| 4152 | Fund of the Treasury, Prior-Year Balances | С | Υ | Е | | | | | | | | | | | | | | U/E | | | |
| | Authority Made Available From Receipt or | | | | | | | | | | | | | | | | | | | | 1 |
| | Appropriation Balances Previously | _ | ١., | _ | | ., | | | | | | | | | | | | | | | ı |
| 4157 | Precluded From Obligation | D | Y | Е | | Υ | | | | | | Y | | | | | | U | | | |
| | Authority Made Available From Offsetting | | | | | | | | | | | | | | | | | | | | 1 |
| 4450 | Collection Balances Previously Precluded From Obligation | _ | \ _\ | _ | | Υ | | | | | | Y | | | | | | - 11 | | | ı |
| 4158 | J. | D | Y | Е | | Y | | | | | | Y | | | | | | U | | | |
| 4460 | Anticipated Transfers - Current-Year Authority | _ | Y | Е | | Υ | | | | | | | | | | | | U | | | , I |
| 4100 | Allocations of Authority - Anticipated From | D | ľ | | | Ť | | | | | | | | | | | | _ 0 | | | |
| 1165 | Invested Balances | D | Y | Е | | Υ | | | | | | | | | | | | U | | | 1 |
| 4100 | livested balances | | <u> </u> | | | ı | | | | | | | | | | | | _ 0 | _ | | |
| | Allocations of Realized Authority - To Be | | | | | | | | | | | | | | | | | | | | 1 |
| 1166 | Transferred From Invested Balances | D | Ιγ | В | | Υ | | | | | | Y | | Y | Υ | | | U/E | Υ | | ı |
| 7100 | Transferred From Invested Balances | | <u> </u> | U | | ı ı | | | | | | | | ! | Į. | | | - O/L | ' | | |
| | Allocations of Realized Authority - To Be | | | | | | | | | | | | | | | | | | | | 1 |
| 4166 | Transferred From Invested Balances | D | Ιγ | Е | | Υ | | | | | | Y | | Y | Υ | | | U/E | Υ | | ı |
| 7100 | Allocations of Realized Authority - | | <u> </u> | _ | | ' | | | | | | | | ' | ' | | | - O/L | | | |
| 4167 | Transferred From Invested Balances | D | Y | Е | | Υ | | | | | | Y | | Y | Υ | | | U/E | Υ | | 1 |
| | Allocations of Realized Authority - Not To | . – | | _ | | | | | | | | | | | - | | | | · | | |
| | Be Transferred From Invested Balances - | | | | | | | | | | | | | | | | | | | | ı |
| 4168 | Rescinded | D | Y | Е | | Υ | | | | | | Y | | Υ | Y | | | U | Υ | | ı |
| 4170 | Transfers - Current-Year Authority | D | Υ | Е | Υ | Υ | | | | | | Y | | Υ | Υ | | | U | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4171 | Balances - Receivable | D | Y | В | | Υ | | | | | | Y | | Υ | Υ | | | U/E | Υ | | , I |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4171 | Balances - Receivable | D | Υ | Е | | Υ | | | | | | Y | | Υ | Υ | | | U/E | Υ | | I |
| | Non-Allocation Transfers of Invested | | | | | - | - | | | | - | | | | | | | | | | |
| 4172 | Balances - Payable | С | Υ | В | | Υ | | | | | | Y | | Y | Y | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4172 | Balances - Payable | С | Y | Е | | Υ | | | | | | Y | | Y | Υ | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4173 | Balances - Transferred | D | Υ | Е | | Υ | | | | | | Y | | Y | Y | | | U/E | Υ | | ļ |
| l | Allocation Transfers of Current-Year | | l | | | | | | | | | | | | | | | | | | |
| 4175 | Authority for Non-Invested Accounts | D | Υ | Е | Υ | Υ | | | | | | Y | | Y | Y | | | U | Υ | | |
| l | Allocation Transfers of Prior-Year | | l | _ | | | | | | | | | | ., | ., | | | | ., | | . [|
| 4176 | Balances | D | Y | Е | | | | | | | | | | Y | Y | | | U/E | Υ | | |
| | Anticipated Transfers - Prior-Year | _ | | _ | | | | | | | | | | | | | | | | | i l |
| | Balances | D | Y | E | | | | | | | | | | | | | | U | | | |
| 4190 | Transfers - Prior-Year Balances | D | Υ | Е | | | | | | | | | | Υ | Υ | | | U | Υ | | |

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|--|---|--|
| Balance Transfers - Extensions of 4191 Availability Other Than Reappropriations D Y E Transfer of Obligated Balances Transfer of Expired Expenditure Transfers Receivable D Y E Total Actual Resources - Collected D Y B | Y | Flag Indef. ² |
| 4191 Availability Other Than Reappropriations D Y E 4195 Transfer of Obligated Balances D Y E Transfer of Expired Expenditure Transfers D Y E 4199 Receivable D Y E 4201 Total Actual Resources - Collected D Y B | | |
| 4191 Availability Other Than Reappropriations D Y E 4195 Transfer of Obligated Balances D Y E Transfer of Expired Expenditure Transfers D Y E 4199 Receivable D Y E 4201 Total Actual Resources - Collected D Y B | | |
| Transfer of Obligated Balances Transfer of Expired Expenditure Transfers Receivable Total Actual Resources - Collected D Y E U/E U/E U/E U/E | | |
| Transfer of Expired Expenditure Transfers 4199 Receivable D Y E 4201 Total Actual Resources - Collected D Y B | Υ | |
| 4199 Receivable D Y E Y Y Y Y Y Y Y U/E 4201 Total Actual Resources - Collected D Y B U/E U/E | Υ | |
| 4201 Total Actual Resources - Collected D Y B U/E | Y | |
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| 4201 Total Actual Resources - Collected D Y E LUFF | | |
| | | |
| Anticipated Reimbursements and Other | | |
| 4210 Income D Y E U | | |
| Liquidation of Deficiency - Offsetting | | |
| 4212 Collections D Y E Y U | | |
| Anticipated Appropriation Trust Fund | | |
| 4215 Expenditure Transfers D Y E U | | |
| Unfilled Customer Orders Without | | |
| 4221 Advance D Y B Y B Y Y Y U/E | | |
| Unfilled Customer Orders Without | | |
| 4221 Advance D Y E Y Y Y U/E | | |
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| 4222 Unfilled Customer Orders With Advance D Y B U/E | | |
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| 4222 Unfilled Customer Orders With Advance D Y E U/E | | |
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| 4225 Transfers - Receivable D Y E Y U/E | | |
| Unfilled Customer Orders Without | | |
| 4230 Advance - Transferred C Y E Y Y Y Y U/E | Υ | |
| Unfilled Customer Orders With Advance - | | |
| 4231 Transferred C E U/E Y Y Y U/E | | |
| Appropriation Trust Fund Expenditure | | |
| 4232 Transfers - Receivable - Transferred C E Y Y Y U/E | Υ | |
| Reimbursements and Other Income | | |
| 4233 Earned - Receivable - Transferred C E Y Y Y Y U/E | Υ | |
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| 4234 Other Federal Receivables - Transferred C Y E U/E | Υ | |
| Reimbursements and Other Income | | |
| 4251 Earned - Receivable D Y B U/E | | |
| Reimbursements and Other Income | | |
| 4251 Earned - Receivable D Y E U/E | | |
| Reimbursements and Other Income | | |
| 4252 Earned - Collected D Y E Y Y Y U/E | | |
| Appropriation Trust Fund Expenditure | | |
| 4255 Transfers - Collected D Y E U/E | | |
| Actual Collections of "governmental-type" | | |
| 4260 Fees D Y E U/E | | |

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| No. | Title | Norm Bal.2 | Credit | End ² | Туре | Law | Cat. | Rpt. Code | | Time | Partner | Source C | Cat. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
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| | Actual Collections of Business-Type Fees | D | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | |
| - | Actual Collections of Loan Principal | D | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | |
| 4263 | Actual Collections of Loan Interest | D | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | |
| 4264 | Actual Collections of Rent | D | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | |
| | Actual Collections From Sale of | | | | | | | | | | | | | | | | | | | | | |
| 4265 | Foreclosed 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 | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 4271 | Actual Program Fund Subsidy Collected | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| 4273 | Interest Collected From Treasury | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | · | | | | | | | | | | | | | | | | | | | | | |
| 4275 | Actual Collections From Liquidating Fund | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Actual Collections From Financing Fund | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Other Actual Collections - Federal | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | | - | | | | | | | | | | | | | | | | | | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| | | - | | | | | | | | | | | | | | | | | | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Interest Receivable From Treasury | D | Y | В | | | | | | | | | Y | | | | | | U/E | | | |
| | Interest Receivable From Treasury | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| | 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 | Y | В | | | | | | | | | Y | | | | | | U/E | | | |
| | Receivable From the Financing Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| | Other Federal Receivables | D | Y | В | | | | | | | | | Y | | | | | | U/E | | | |
| - | Other Federal Receivables | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| .20. | Anticipated Recoveries of Prior-Year | - | | _ | | | | | | | | | - | | | | | | - O/L | | | |
| 4310 | Obligations | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| | Canceled Authority | C | Ÿ | E | | | | | 1 | | | | Υ | | | | | | U/E | | | |
| 1000 | Rescission - New Budget Authority - | | l | | | | | | | | | | • | | | | | | 0,2 | | | |
| | Special and Trust TAFS Designated by | | | | | | | | | | | | | | | | | | | | | |
| 4382 | Treasury as "Available" | С | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| 1302 | Rescission - Prior-Year - Special and Trust | - 3 | - | _ | 1 | | | | 1 | | | | • | | | | | | 3 | | | |
| | TAFS Designated by Treasury as | | | | | | | | | | | | | | | | | | | | | |
| 4383 | "Available" | С | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| 7303 | Rescinded Amounts Appropriated in | - | - | _ | I | · · | | | | | | | ' | | | | | | | | | |
| | Special and Trust TAFS Designated by | | | | | | | | | | | | | | | | | | | | | |
| 1381 | Treasury as "Available" | С | Υ | В | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| 4304 | - | | <u> </u> | В | ı | - ' | | | | | | | 1 | | | | | | | | | |
| | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by | | | | | | | | | | | | | | | | | | | | | |
| 1301 | Treasury as "Available" | С | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| 4364 | Treasury as Available | U | T | | ľ | T | | | | | | | ſ | | | | | | U | | | |

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| | | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow | BEA | Year of | Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def.2 | Def. |
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| | Authority Permanently Unavailable for | | | | | | | | | | | | | | | | | | | | | |
| | Obligation Pursuant to Public Law - | | | | | | | | | | | | | | | | | | | | | |
| | Special and Trust TAFS Designated by | | | | | | | | | | | | | | | | | | | | | |
| 4386 | Treasury as "Available" | С | Υ | E | Υ | Υ | | | | | | | Υ | | | | | Υ | U | | | |
| | Adjustments to Indefinite No-Year | | | | | | | | | | | | | | | | | | | | | |
| | Authority | С | Y | Е | | Y | | | | | | | Υ | | | | | | U | | | |
| | Rescission - New Budget Authority | С | Υ | Е | Y | Y | | | | | | Υ | Υ | | | | | | U | | | |
| 4393 | Rescission - Prior-Year | С | Y | Е | Y | Y | | | | | | | Υ | | | | | | U | | | |
| | Receipts Unavailable for Obligation Upon | | | | | | | | | | | | | | | | | | | | | |
| 4394 | Collection | С | Υ | В | | Υ | | | | | | | Υ | | | | | | U | | | Υ |
| | Receipts Unavailable for Obligation Upon | | | | | | | | | | | | | | | | | | | | | |
| 4394 | Collection | С | Υ | E | | Υ | | | | | | | Υ | | | | | | U | | | Υ |
| | Authority Unavailable for Obligation | | | | | | | | | | - | | | | | | | | | | | |
| 4395 | Pursuant to Public Law - Temporary | С | Υ | Е | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| | Authority Permanently Unavailable for | | | | | | | | | | | | | | | | | | | | | |
| 4396 | Obligation Pursuant to Public Law | С | Υ | E | Υ | Y | | | | | | | Υ | | | | | Υ | U/E | | | |
| | Receipts and Appropriations Temporarily | | | | | | | | | | | | | | | | | | _ | | | |
| 4397 | Precluded From Obligation | С | Υ | В | Υ | Y | | | | | | | Υ | | | | | | U | | | |
| | Receipts and Appropriations Temporarily | | | | | | | | | | | | | | | | | | _ | | | |
| 4397 | Precluded From Obligation | С | Υ | E | Υ | Y | | | | | | | Υ | | | | | | U | | | |
| | Offsetting Collections Temporarily | | | | | | | | | | | | | | | | | | _ | | | |
| 4398 | Precluded From Obligation | С | Υ | В | | Y | | | | | | | Υ | | | | | | U | | | |
| | Offsetting Collections Temporarily | | | | | | | | | | | | | | | | | | | | | |
| 4398 | Precluded From Obligation | С | Υ | E | | Υ | | | | | | | Υ | | | | | | U | | | |
| | Special and Trust Fund Refunds and | | | | | | | | | | | | | | | | | | | | | |
| | Recoveries Temporarily Precluded From | | | | | | | | | | | | | | | | | | | | | |
| 4399 | Obligation | С | Υ | E | | Υ | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority - Pending | | | | | | | | | | | | | | | | | | | | | |
| 4420 | Rescission | С | Υ | Е | | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Unapportioned Authority - OMB Deferral | С | Υ | Е | | | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority | С | Υ | В | | | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority | С | Y | Е | | | | | | | | | | | | | | | U | | Υ | |
| 4510 | Apportionments | С | Υ | Е | | | | | | Υ | | | | | | | | | U | | Υ | |
| | Apportionments Unavailable - Anticipated | | | | | | | | | | | | | | | | | | | | | |
| | Resources | С | Υ | Е | | | | 1 | | Υ | | | | | | | | | U | | | |
| 4610 | Allotments - Realized Resources | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| 1 | Unobligated Funds Not Subject to | | 1 | | | | | | | | | | | | | | | | | | | |
| 4620 | Apportionment | С | Y | В | | | | | | | | | | | | | | | U | | | |
| | Unobligated Funds Not Subject to | | 1 | | | | | | | | | | | | | | | | | | | |
| 4620 | Apportionment | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| | Funds Not Available for | | | | | | | | | | | | | | | | | | | | | |
| | Commitment/Obligation | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| | Allotments - Expired Authority | С | Υ | В | | | | | | | | | | | | | | | Е | | | |
| | Allotments - Expired Authority | С | Υ | Е | | | | | | | | | | | | | | | Е | | | |
| 4700 | Commitments | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |

| | USSGL ACCOUNT | | | | | | | | | | | USSG | L AC | COUNT | ATTRIBUTE | S/1 | | | | | | |
|--------|--|---------------|-----------|------------------|--------|------------|------------|--------------|-----------|----------|---------|----------|------|---------|------------|-------------|------|-------|---------------------|----------------------|-------------------|---------|
| | | FACTS II | Debit | Begin | | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow E | BEA | Year of | Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal.2 | Credit | End ² | Туре | Law | Cat. | Rpt. Code | | Time | Partner | Source | Cat. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | | | | | | | | | | | | | | | | | | | | | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | С | Υ | В | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | С | Υ | E | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| | Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | | | |
| 4802 | Prepaid/Advanced | С | Υ | В | | | Υ | Υ | Υ | | | | Υ | Υ | | | | | U/E | | | |
| | Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | | | |
| 4802 | Prepaid/Advanced | С | Υ | E | | | Υ | Υ | Υ | | | | Υ | Υ | | | | | U/E | | | |
| | Undelivered Orders - Obligations | | | | | | | | | | | | | | | | | | | | | |
| 4831 | Transferred, Unpaid | С | Υ | E | | | | | | | | | | | Υ | Y | | | U/E | Υ | | |
| | Undelivered Orders - Obligations | | | | | | | | | | | | | | | | | | | | | |
| 4832 | Transferred, Prepaid/Advanced | С | Υ | E | | | | | | | | | | | Υ | Y | | | U/E | Υ | | |
| | Downward Adjustments of Prior-Year | | | | | | | | | | - | | | | - | | | | | | | |
| | Unpaid Undelivered Orders Obligations, | | | | | | | | | | | | | | | | | | | | | |
| 4871 | Recoveries | D | Υ | E | | | | | | | | | | | | | | | 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 | E | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| | Undelivered Orders Obligations, | | | | | | | | | | | | | | | | | | | | | |
| 4882 | Prepaid/Advanced | С | Υ | E | | | Υ | Υ | Υ | | | | Υ | Υ | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | С | Υ | В | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | С | Υ | E | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| | Delivered Orders - Obligations, Paid | С | Y | Е | | | Y | Y | Υ | | | | Υ | Υ | | | | | U/E | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | С | Υ | В | | | Y | | Υ | | | | | | | | | | U | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | С | Υ | Е | | | Y | | Υ | | | | | | | | | | U | | | |
| | Delivered Orders - Obligations | | | | | | | | | | | | | | | | | | _ | | | |
| 4931 | Transferred, Unpaid | С | Y | Е | | | | | | | | | | | Υ | Υ | | | U/E | Υ | | |
| | Downward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| | Unpaid Delivered Orders Obligations, | | | | | | | | | | | | | | | | | | | | | |
| 4971 | Recoveries | D | Y | Е | | | | | | | | | | | | | | | U/E | | | |
| | Downward Adjustments of Prior-Year Paid | | | | | | | | | | | | | | | | | | | | | |
| | Delivered Orders Obligations, Refund | | | | | | | | | | | | | | | | | | | | | |
| 4972 | Collected | D | Y | 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 | | | Y | Υ | Υ | | | | Υ | Υ | | | | | U/E | | | |
| | | | | | | | - | | | | | | | | | | | | | | | |
| ADDI | TIONAL INFORMATION: | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | r a description of USSGL attributes, see the " | 'FACTS II - A | Attribute | Definiti | on Rep | ort - Deta | ailed Fina | ncial Inform | ation" in | this sec | tion. | | | | | | | | | | | |
| 2/ The | ese attributes are supplied by FACTS II. | | | | | | | | | | | | | | | | | | | | | |
| Note: | te: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged. | | | | | | | | | | | | | | | | | | | | | |

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | |
|---|-----------|----------------------------|------------------|-------|--------|---------|-----------|--------|--------|---------|------------|---------|------------|-------------|------|-------|---------------------|----------------------|-------------------|---------|
| | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow BEA | Year of | Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def. ² | Def. |
| No. Title | Norm Bal. | ² Credit | End ² | Type | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source Cat | . BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| 1010 Fund Balance With Treasury | D | Y | Е | | | | | | | | | | | | | | U/E | | | |
| 1120 Imprest Funds | D | Υ | Е | | | | | | | | | | | | | | U | | | |
| 1130 Funds Held by the Public | D | Y | Е | | | | | | | | | | | | | | U/E | | | |
| 1195 Other Monetary Assets | D | Y | Е | | | | | | | | | | | | | | U/E | | | |
| | | | | | | | | | | | | | | | | | _ | | | |
| Investments in U. S. Treasury Secur | ities | | | | | | | | | | | | | | | | | | | |
| 1610 Issued by the Bureau of the Public D | ebt D | Y | В | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Investments in U.S. Treasury Securi | | | | | | | | | | | | | | | | | | | | |
| 1610 Issued by the Bureau of the Public D | Debt D | Y | Е | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Discount on U.S. Treasury Securities | S | | | | | | | | | | | | | | | | | | | |
| 1611 Issued by the Bureau of the Public D | ebt C | Y | Е | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | _ | | | |
| Premium on U.S. Treasury Securitie | s | | | | | | | | | | | | | | | | | | | |
| 1612 Issued by the Bureau of the Public D | ebt D | Y | Е | | | | | | | | | | | | | | U | | | |
| Amortization of Discount and Premiu | ım on | | | | | | | | | | | | | | | | | | | |
| U.S. Treasury Securities Issued by t | he | | | | | | | | | | | | | | | | | | | |
| 1613 Bureau of the Public Debt | D | Y | Е | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Investments in Securities Other Tha | n the | | | | | | | | | | | | | | | | | | | |
| 1620 Bureau of the Public Debt Securities | D | Y | В | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Investments in Securities Other That | n the | | | | | | | | | | | | | | | | | | | |
| 1620 Bureau of the Public Debt Securities | D | Y | Е | | | | | | | | | | | | | | U | | | |
| Discount on Securities Other Than the | ne | | | | | | | | | | | | | | | | | | | |
| 1621 Bureau of the Public Debt Securities | С | Y | Ε | | | | | | | | | | | | | | U | | | |
| Premium on Securities Other Than t | he | | | | | | | | | | | | | | | | | | | |
| 1622 Bureau of the Public Debt Securities | D | Υ | Е | | | | | | | | | | | | | | U | | | |
| Amortization of Premium and Discou | int on | | | | | | | | | | | | | | | | | | | |
| Securities Other Than the Bureau of | the | | | | | | | | | | | | | | | | | | | |
| 1623 Public Debt Securities | D | Υ | Е | | | | | | | | | | | | | | U | | | |
| Investments in U.S. Treasury Zero C | Coupon | | | | | | | | | | | | | | | | | | | |
| Bonds Issued by the Bureau of the F | Public | | | | | | | | | | | | | | | | | | | |
| 1630 Debt | D | Υ | В | | | | | | | | | | | | | | U | | | |
| Investments in U.S. Treasury Zero C | Coupon | | | | | | | | | | | | | | | | | | | |
| Bonds Issued by the Bureau of the F | | | | | | | | | | | | | | | | | | | | |
| 1630 Debt | D | Y | Е | | | | | | | | | | | | | | U | | | |
| Discount on U.S. Treasury Zero Cou | ipon | | | | | | | | | | | | | | | | | | | |
| Bonds Issued by the Bureau of the F | Public | | | | | | | | | | | | | | | | | | | |
| 1631 Debt | С | Υ | Е | | | | | | | | | | | | | | U | | | |
| Market Adjustment - Investments in | U.S. | | | | | | | | | | | | | | | | | | | |
| 1638 Treasury Zero Coupon Bonds | D | Υ | Е | | | | | | | | | | | | | | U | | | |
| 4032 Estimated Indefinite Contract Author | ity D | Υ | Е | | Υ | | | | | | | | | | | | U | | | |
| Anticipated Adjustments to Contract | | | | | | | | | | | | | | | | | | | | |
| 4034 Authority | С | Υ | Е | | | | | | | | | | | | | | U | | | |

| | Def. ² Def. Flag Indef. ² |
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| 4042 Estimated Indefinite Borrowing Authority Anticipated Reductions to Borrowing 4044 Authority Anticipated Transfers to the General Fund 4047 of the Treasury Anticipated Collections From Non-Federal 4060 Sources D Y E Anticipated Collections From Federal 4070 Sources D Y E Anticipated Collections From Federal 4070 Sources D Y E Anticipated Collections From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred C Y E Y U Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transferred From Invested Balances - 4082 Transferred Transferred From Invested Balances - 4082 Transferred From Invested Balances - 4083 Transferred From Invested Balances - 4084 Transferred From Inves | Flag Indef. ² |
| Anticipated Reductions to Borrowing 4044 Authority Anticipated Transfers to the General Fund 4047 of the Treasury Anticipated Collections From Non-Federal 4060 Sources DyyE Anticipated Collections From Federal 4070 Sources DyyE Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred CyyE Y E U U U U U U U U U U U U | |
| Anticipated Reductions to Borrowing 4044 Authority Anticipated Transfers to the General Fund 4047 of the Treasury Anticipated Collections From Non-Federal 4060 Sources Anticipated Collections From Federal 4070 Sources DyyE Anounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred CyyE YE U U U U U U U U U U U U U | |
| 4044 Authority Anticipated Transfers to the General Fund 4047 of the Treasury Anticipated Collections From Non-Federal 4060 Sources Anticipated Collections From Non-Federal 4070 Sources Anticipated Collections From Federal 4070 Sources D Y E Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred C Y E Y U V Y V Y V Y V W V W V W V W V W | |
| Anticipated Transfers to the General Fund of the Treasury Anticipated Collections From Non-Federal Auticipated Collections From Non-Federal Sources Anticipated Collections From Non-Federal Sources Anticipated Collections From Non-Federal D Y E D Y E D D Y E D D D Y E D D D D D | |
| 4047 of the Treasury Anticipated Collections From Non-Federal 4060 Sources D Y E Anticipated Collections From Federal 4070 Sources D Y E Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transferred C Y E Y Transferred Trust Fund TAFS - 4082 Transferred From Invested Balances - 4083 Transferred From Invested Balances - 4084 Transferred From Invested Balances - 4085 Transferred From Invested Balances - 4086 Transferred From Invested Balances - 4087 Transferred From Invested Balances - 4088 Transferred | |
| 4060 Sources Anticipated Collections From Federal A070 Sources D Y E U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transferred C Y E Y U/E U/E | |
| Anticipated Collections From Federal 4070 Sources D Y E U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transfers - Current-Year Authority - | |
| 4070 Sources D Y E U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred C Y E Y Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred C Y E Y U/E Transferred C Y E Y U/E | |
| Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transfers - Current-Year Authority - | |
| Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred C Y E Y U/E Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred C Y E Y U/E Transfers - Current-Year Authority - | |
| 4081 Receivable - Transferred C Y E Y U/E Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred C Y E Y V V V V V V V V V V V V V V V V V | |
| Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transferred C Y E Y Transfers - Current-Year Authority - | |
| Transferred From Invested Balances - 4082 Transferred C Y E Y U/E Transfers - Current-Year Authority - | |
| 4082 Transferred C Y E Y Y U/E Transfers - Current-Year Authority - V < | |
| Transfers - Current-Year Authority - | |
| | |
| 1 4003 (Receivable - Hausieneu L. L.Y. E. Y. L. L. L.Y. E. Y. L. | |
| 4111 Debt Liquidation Appropriations D Y E Y V U U | Υ |
| | |
| 4112 Liquidation of Deficiency - Appropriations D Y E Y U | |
| Appropriated Trust or Special Fund | |
| 4114 Receipts D Y E Y Y U Y U U U U | Y |
| 4115 Loan Subsidy Appropriation D Y E Y Y U Y U | |
| Loan Administrative Expense | |
| 4117 Appropriation D Y E Y Y U | |
| 4118 Reestimated Loan Subsidy Appropriation D Y E Y | |
| 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y U 4119 Other Appropriations Realized D Y E Y Y Y U | Υ |
| 4119 Other Appropriations Anticipated D Y E Y U U | |
| Authority Adjusted for Interest on Public | |
| 4122 Debt Securities D Y B Y | |
| Authority Adjusted for Interest on Public | |
| 4122 Debt Securities D Y E Y U | |
| Amounts Appropriated From Specific | |
| Treasury-Managed Trust Fund TAFS | |
| Reclassified - Receivable - Temporary | |
| 4123 Reduction D Y E Y Y Y U | |
| Amounts Appropriated From Specific | |
| Treasury-Managed Trust Fund TAFS Paylosified Reveals Tomograpy | |
| Reclassified - Payable - Temporary 4124 Reduction C Y E Y U U | |
| Loan Modification Adjustment Transfer | -+- |
| 4125 Appropriation D Y E Y U Y Y Y U Y | |
| Amounts Appropriated From Specific | |
| Treasury-Managed Trust Fund TAFS - | |
| 4126 Receivable D Y B Y U/E | Y |

| | USSGL ACCOUNT | | | | | | | | | | | USSGL | ACCOUNT | ATTRIBUT | ES/1 | | | | | | |
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| | | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow BE | A Year o | f Dir.Trans. | Dir. Trans. | | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | | Norm Bal. ² | Credit | End ² | Type | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source Ca | it. BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | Amounts Appropriated From Specific | | | | | | | | | | | | | | | | | | | | |
| 4400 | Treasury-Managed Trust Fund TAFS - | _ | | _ | | | | | | | | | | | | | | | | | |
| 4126 | Receivable | D | Y | Е | | Υ | | | | | | , | | | | | | U/E | | ╀ | Υ |
| | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | | _ | | | | | | | | | | | | | | | | | ., |
| 4127 | Payable | С | Y | В | | | | | | | | , | | | | | | U/E | | | Υ |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | С | Y | E | | | | | | | | | | | | | | U/E | | | Y |
| 4121 | Amounts Appropriated From Specific | C | | _ | | | | | | | | | | | | | | - U/L | | + | - ' |
| 4128 | Treasury-Managed Trust Fund TAFS - Transfers-In | D | Y | Е | | Y | | | | | | | , | | | | | U/E | | | Y |
| 7120 | Amounts Appropriated From Specific | | <u> </u> | - | | <u>'</u> | | | | | | | | | | | | - 0/L | | + | · ' |
| | Treasury-Managed Trust Fund TAFS - | | | | | | | | | | | | | | | | | | | | |
| 4129 | Transfers-Out | С | Y | Е | | Υ | | | | | | | | | | | | U/E | | | Υ |
| | Appropriation to Liquidate Contract | | | | | | | | | | | | | | | | | - | | | - |
| 4130 | Authority Withdrawn | С | Υ | Е | | | | | | | | | | | | | | U/E | | <u> </u> | Y |
| 4131 | Current-Year Contract Authority Realized | D | Υ | Е | | Υ | | | | | | , | , | | | | | U | | | |
| 4133 | Decreases to Indefinite Contract Authority | С | Υ | Е | | | | | | | | , | | | | | | U/E | | | Υ |
| | Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | U/E | | † | Y |
| | Contract Authority Liquidated | С | Υ | Е | Υ | Υ | | | | | | , | , | | | | | U/E | | | Υ |
| | Contract Authority To Be Liquidated by | | | | | | | | | | | | | | | | | | | | _ |
| 4136 | Trust Funds | С | Υ | В | | | | | | | | ` | , | | | | | U/E | | | Υ |
| | Contract Authority To Be Liquidated by | | | | | | | | | | | | | | | | | | | | |
| | Trust Funds | С | Υ | Е | | | | | | | | ` | | | | | | U/E | | | Υ |
| | Transfers of Contract Authority | D | Υ | В | | Υ | | | | | | ` | | Υ | Υ | | | U/E | Υ | | Υ |
| 4137 | Transfers of Contract Authority | D | Υ | E | | Υ | | | | | | , | | Y | Y | | | U/E | Υ | - | Υ |
| 4400 | Appropriation to Liquidate Contract | _ | | _ | | | | | | | | | | | | | | | | | |
| | Authority Contract Authority Carried Forward | D | Y | E B | | Υ | | | | | | , | | | | | | U/E | | | Y |
| | Contract Authority Carried Forward Contract Authority Carried Forward | D D | Y | Е | | | | | | | | | | | | | | U/E U/E | | + | - Y Y |
| | Substitution of Borrowing Authority | С | Y | E | Υ | | | | | | | Y | , | | | | | U/E | | + | Y |
| 4140 | Substitution of Borrowing Authority | C | <u>'</u> | _ | | | | | | | | 1 | | | | | | - 0/L | | + | ' |
| 4141 | Current-Year Borrowing Authority Realized | D | Υ | Е | | Υ | | | | | | Y | , | | | | | U | | | |
| 4440 | Decreases to Indefinite Borrowing | 0 | V | _ | | | | | | | | Y | , | | | | | U/E | | | V |
| 4143 | Authority Borrowing Authority Withdrawn | С | Y | E | | | | | | | | Y | | | | + | | U/E U/E | | + | - Y Y |
| 4144 | Bonowing Authority Withurawn | С | <u>'</u> | Е | | | | | | | | Ť | | | | 1 | | U/E | | + | Y |
| 4145 | Borrowing Authority Converted to Cash | С | Υ | E | | | | | | | | Y | | | | | | U/E | | <u> </u> | Υ |
| 4146 | Actual Repayments of Debt, Current-Year Authority | С | Υ | Е | Υ | | | | | | | | | | | | | U/E | | | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | С | Y | Е | | | | | | | | | | | | | | U/E | | | |
| | Resources Realized From Borrowing | | | | | | | | | | | | | | | | | | | | |
| 4148 | Authority | D | Υ | Е | | | | | | | | | | | | | | U/E | | | Υ |

| | USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | |
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| | | FACTS II | Debit | Begin | | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow BE | A Year | of Dir.Tra | s. Dir. Trans | | | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal. ² | Credit | | Туре | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source Ca | at. BA | Agend | y Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | Borrowing Authority Carried Forward | D | Υ | В | | | | | | | | Υ | | | | | | U/E | | | Υ |
| | Borrowing Authority Carried Forward | D | Υ | Е | | | | | | | | Υ | | | | | | U/E | | | Υ |
| 4150 | Reappropriations | D | Υ | Е | | Υ | | | | | | ١ | , | | | | | U | | | Υ |
| | Actual Capital Transfers to the General | | | | | | | | | | | | | | | | | | | | |
| | Fund of the Treasury, Current-Year | | | | | | | | | | | | | | | | | | | | |
| 4151 | Authority | С | Υ | Е | | | | | | | | ١ | <i>'</i> | | | | | U/E | | | |
| | A | | | | | | | | | | | | | | | | | | | | |
| 1450 | Actual Capital Transfers to the General | _ | | _ | | | | | | | | | | | | | | | | | |
| 4152 | Fund of the Treasury, Prior-Year Balances | С | Y | E | | | | | | | | | | | | | | U/E | | | |
| | Authority Made Available From Receipt or | | | | | | | | | | | | | | | | | | | | |
| 4457 | Appropriation Balances Previously Precluded From Obligation | D | Ι _Υ | Е | | Υ | | | | | | | , | | | | | U | | | |
| 4157 | ū | ע | Y | E | | Y | | | | | | 1 | | | | | | _ 0 | | | |
| 1 | Authority Made Available From Offsetting | | | | | | | | | | | | | | | | | | | | |
| 1150 | Collection Balances Previously Precluded From Obligation | D | Y | Е | | Υ | | | | | | | , | | | | | U | | | |
| 4100 | Anticipated Transfers - Current-Year | U | l r | | | T | | | | | | , | | | | | | | | | |
| 4160 | Authority | D | Y | Е | | Υ | | | | | | | | | | | | U | | | |
| 4100 | Allocations of Authority - Anticipated From | | <u> </u> | | | ı | | | | | | | | | | | | - 0 | | | |
| 1165 | Invested Balances | D | Ιγ | Е | | Υ | | | | | | | | | | | | U | | | |
| 7100 | Invested Balances | | <u> </u> | _ | | | | | | | | | | | | | | - 0 | | | |
| | Allocations of Realized Authority - To Be | | | | | | | | | | | | | | | | | | | | |
| 4166 | Transferred From Invested Balances | D | Y | В | | Υ | | | | | | , | , | Y | Y | | | U/E | Υ | | |
| -1100 | Transistra Transistra Balansas | | <u> </u> | | | | | | | | | | | · · | | | | - 0,2 | • | | |
| | Allocations of Realized Authority - To Be | | | | | | | | | | | | | | | | | | | | |
| 4166 | Transferred From Invested Balances | D | Y | Е | | Υ | | | | | | | , | Y | Y | | | U/E | Υ | | |
| | Allocations of Realized Authority - | | <u> </u> | _ | | • | | | | | | | | | | | | - 0.2 | · | | |
| 4167 | Transferred From Invested Balances | D | ΙΥ | Е | | Υ | | | | | | | , | Y | Y | | | U/E | Υ | | |
| | Allocations of Realized Authority | | | | | | | | | | | | | | | | | | | | |
| | Reclassified - Authority To Be Transferred | | | | | | | | | | | | | | | | | | | | |
| | From Invested Balances - Temporary | | | | | | | | | | | | | | | | | | | | |
| 4168 | Reduction | D | Υ | Е | | Υ | | | | | | ١ ١ | , | Υ | Y | | | U | Υ | | |
| 4170 | Transfers - Current-Year Authority | D | Υ | E | Υ | Υ | | | | | |) | ′ | Y | Y | | | U | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4171 | Balances - Receivable | D | Y | В | | Υ | | | | | |) | ' | Y | Y | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4171 | Balances - Receivable | D | Y | Е | | Υ | | | | | |) | , | Y | Y | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | | | | | | | | | | | |
| 4172 | Balances - Payable | С | Υ | В | | Υ | | | | | | ١ | , | Y | Y | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | | <u></u> | | | | | | | | | | - |
| 4172 | Balances - Payable | С | Υ | E | | Υ | | | | | | ١ | , | Y | Y | | | U/E | Υ | | |
| | Non-Allocation Transfers of Invested | | | | | | | | | 1 T | | | | | | | | | | T | 7 |
| 4173 | Balances - Transferred | D | Υ | Е | | Υ | | | | | | ١ | , | Y | Y | | | U/E | Υ | | |
| | Allocation Transfers of Current-Year | | | | | | | | | | | | | | | | | | | | |
| 4175 | Authority for Non-Invested Accounts | D | Υ | Е | Υ | Υ | | | | | | ١ | ′ | Y | Y | | | U | Υ | | |
| | Allocation Transfers of Prior-Year | | | | | | | | | | | | | | | | | | | | |
| 4176 | Balances | D | Υ | Е | | | | | | | | | | Y | Y | | | U/E | Υ | | |

| | USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 Debit Begin Auth. Public Apport Program Reimb. Avail. Trans. Borrow BEA Year of Dir.Trans. Dir. Trans. Adv. Func- TAF | | | | | | | | | | | | | | | | | | | |
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| No. | Title | Norm Bal.2 | Credit | End ² | Type | Law | Cat. | Rpt. Code | | Time | Partner | Source | Cat. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | Anticipated Transfers - Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| 4180 | Balances | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| 4190 | Transfers - Prior-Year Balances | D | Υ | Е | | | | | | | | | | | Υ | Y | | | U | Υ | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Balance Transfers - Extensions of | | | | | | | | | | | | | | | | | | | | | |
| 4191 | Availability Other Than Reappropriations | D | Υ | Е | | | | | | | | | | | Υ | Y | | | U/E | Υ | | |
| | Transfer of Obligated Balances | D | Υ | Е | | | | | | | | | | | | | | | U/E | | | |
| | Transfer of Expired Expenditure Transfers | | | | | | | | | | | | | | | | | | | | | |
| 4199 | Receivable | D | Y | Е | | | | | | | | | Υ | | Υ | Υ | | | U/E | Υ | | |
| | Total Actual Resources - Collected | D | Y | В | | | | | | | | | • | | • | | | | U/E | • | | |
| | Total Actual Resources - Collected | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| | Anticipated Reimbursements and Other | | | _ | | | | | | | | | | | | | | | | | | |
| 4210 | Income | D | Υ | Е | | | | | | | | | | | | | | | U | | | |
| .2.0 | Liquidation of Deficiency - Offsetting | | | _ | | | | | | | | | | | | | | | - | | | |
| 4212 | Collections | D | Y | Е | | Υ | | | | | | | Υ | | | | | | U | | | |
| ·-·- | Anticipated Appropriation Trust Fund | | l . | | | • | | | | | | | | | | | | | - | | | |
| 4215 | Expenditure Transfers | D | Y | Е | | | | | | | | | | | | | | | U | | | |
| 12.10 | Unfilled Customer Orders Without | | | _ | | | | | | | | | | | | | | | - | | | |
| 4221 | Advance | D | Y | В | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| | Unfilled Customer Orders Without | . – | - | _ | | | | | | | - | | - | | | | | | | | | |
| 4221 | Advance | D | Y | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 7221 | , tavaneo | | <u> </u> | _ | | | | | | | | | ' | | | | | | - 0/L | | | - |
| 4222 | Unfilled Customer Orders With Advance | D | Y | В | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 1222 | | | <u> </u> | | | | | | | | • | | • | | | | | | - 0,2 | | | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 7222 | Appropriation Trust Fund Expenditure | | <u> </u> | | | | | | | | | | ' | | | | | | - 0/L | | | - |
| 4225 | Transfers - Receivable | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| 1220 | Appropriation Trust Fund Expenditure | | <u> </u> | | | | | | | | | | • | | | | | | - 0,2 | | | |
| 4225 | Transfers - Receivable | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| 7220 | Unfilled Customer Orders Without | | <u> </u> | _ | | | | | | | | | ' | | | | | | - O/L | | | - |
| 4230 | Advance - Transferred | С | Υ | Е | | | | | | | Υ | | Υ | | Υ | Υ | | | U/E | Υ | | |
| 1200 | Unfilled Customer Orders With Advance - | | <u> </u> | - | | | | | | | | | ' | | | | | | - O/L | • | | - |
| 4231 | Transferred | С | | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| | Appropriation Trust Fund Expenditure | | | | | | | | | | | | • | | | | | | - C/L | | | + |
| 4232 | Transfers - Receivable - Transferred | С | | Е | | | | | | | | | Υ | | Υ | Υ | | | U/E | Υ | | |
| | Reimbursements and Other Income | | | _ | | | | | | | | | | | | | | | - 0,_ | | | |
| 4233 | Earned - Receivable - Transferred | С | | Е | | | | | | | Υ | | Υ | | Υ | Υ | | | U/E | Υ | | |
| -200 | | | | - | | | | | | | | | ' | | | | | | - O/L | • | | + |
| 4234 | Other Federal Receivables - Transferred | С | Υ | Е | | | | | | | | | Υ | | Y | Υ | | | U/E | Υ | | |
| 1207 | Reimbursements and Other Income | 3 | - | | | | | | | | | | - | | ' | ' | | | - O/L | | | |
| 4251 | Earned - Receivable | D | Υ | В | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 7201 | Reimbursements and Other Income | , | - | ٥ | | | | | | | 1 | | - | | | | | | - O/L | | | |
| 4251 | Earned - Receivable | D | Υ | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 7201 | Reimbursements and Other Income | , | - | | | | | | | | 1 | | - | | | | | | - O/L | | | |
| 1252 | Earned - Collected | D | Υ | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| 4202 | Appropriation Trust Fund Expenditure | J | - ' | | | | | | | | ı | | ſ | | | | | | U/E | | | |
| 1255 | Transfers - Collected | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| 4200 | Transiers - Collected | U | <u> </u> | | | | | | | | | | ı | | | | | | U/L | | | ш |

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| | | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | | | Year of | Dir.Trans. | Dir. Trans. | Adv | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal.2 | Credit | | Type | Law | Cat. | Rpt. Code | | Time | Partner | Source | Cat. | BA | Agency | Account | Flag | | Status ² | To/From ² | Flag | Indef.2 |
| | Actual Collections of "governmental-type" | | | | 71 | | | • | Ü | | | | | | 0 , | | Ū | | | | | |
| 4260 | Fees | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 4261 | 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 | | | |
| | Actual Collections From Sale of | | | | | | | | | | | | | | | | | | | | | |
| 4265 | Foreclosed Property | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Other Actual Business-Type Collections | | | | | | | | | | | | | | | | | | | | | |
| 4266 | From Non-Federal Sources | D | Y | E | | | | | | | | | Υ | | | | | | U/E | | | |
| | Other Actual "governmental-type" | | | | | | | | | | | | | | | | | | | | | |
| 4267 | Collections From Non-Federal Sources | D | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | \square |
| 1 | | | . | _ | | | | | | | | | | | | | | | | | | |
| | Actual Program Fund Subsidy Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 42/3 | Interest Collected From Treasury | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| 4075 | Astro-LO-Usations Farm Limitation Front | _ | ., | _ | | | | | | | | | | | | | | | | | | |
| | Actual Collections From Liquidating Fund Actual Collections From Financing Fund | D D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| | Other Actual Collections - Federal | D | Y | E E | | | | | | | | | Y | | | | | | U/E U/E | | | |
| 4211 | Other Actual Collections - Federal | U | <u> </u> | | | | | | | | | | Υ | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| 4283 | Interest Receivable From Treasury | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| | Interest Receivable From Treasury | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Receivable From the Liquidating Fund | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| | Receivable From the Liquidating Fund | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Receivable From the Financing Fund | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| | Receivable From the Financing Fund | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Other Federal Receivables | D | Υ | В | | | | | | | | | Υ | | | | | | U/E | | | |
| 4287 | Other Federal Receivables | D | Υ | Е | | | | | | | | | Υ | | | | | | U/E | | | |
| | Anticipated Recoveries of Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| | Obligations | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4350 | Canceled Authority | С | Υ | E | | | | | | | | | Υ | | | | | | U/E | | | |
| 1,000 | Temporary Reduction - New Budget | | l ,, | _ | , | | | | | | | | | | | | | | | | | |
| 4382 | Authority | С | Υ | Е | Υ | Y | | | | | | | Υ | | | | | | U | | | |
| 4383 | Temporary Reduction - Prior-Year Balances | С | Y | Е | Y | Υ | | | | | | | Υ | | | | | | U | | | |
| | Temporary Reduction Returned by | | | | | | | | | | | | | | | | | | | | | |
| 4384 | Appropriation | С | Υ | В | Υ | Υ | <u></u> | | | <u> </u> | | | Υ | | | | | | U | | L | |
| | Temporary Reduction Returned by | | | | | | | | | | | | | | | | | | | | | |
| 4384 | Appropriation | С | Υ | E | Υ | Υ | | | | | | | Υ | | | | | | U | | | |
| | Adjustments to Indefinite No-Year | | | | | | | | | | | | | | | | | | | | , T | 1 7 |
| 4391 | Authority | С | Υ | E | | Υ | | | | | | | Υ | | | | | | U | | | |
| | Permanent Reduction - New Budget | | | | | | | | | | | | | | | | | | | | | |
| 4392 | Authority | С | Υ | Е | Y | Υ | | | | | | Υ | Υ | | | | | | U | | | |

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| | | FACTS II | Debit | Begin | Auth. | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow BI | EA \ | Year of | Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal.2 | Credit | End ² | Туре | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source C | at. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | Permanent Reduction - Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| 4393 | Balances | С | Υ | E | Υ | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Receipts Unavailable for Obligation Upon | | | | | | | | | | | | | | | | | | _ | | | |
| 4394 | Collection | С | Υ | В | | Υ | | | | | | , | ′ | | | | | | U | | | Υ |
| | Receipts Unavailable for Obligation Upon | | | | | | | | | | | | | | | | | | _ | | | |
| 4394 | Collection | С | Υ | E | | Υ | | | | | | , | ′ | | | | | | U | | | Υ |
| | Authority Unavailable for Obligation | | | | | | | | | | | | | | | | | | | | | |
| 4395 | Pursuant to Public Law - Temporary | С | Υ | E | Υ | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Receipts and Appropriations Temporarily | | | | | | | | | | | | | | | | | | _ | | | |
| 4397 | Precluded From Obligation | С | Υ | В | Υ | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Receipts and Appropriations Temporarily | | | | | | | | | | | | | | | | | | | | | |
| 4397 | Precluded From Obligation | С | Υ | E | Υ | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Offsetting Collections Temporarily | | | | | | | | | | | | | | | | | | | | | |
| 4398 | Precluded From Obligation | С | Υ | В | | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Offsetting Collections Temporarily | | | | | | | | | | | | | | | | | | _ | | | |
| 4398 | Precluded From Obligation | С | Υ | E | | Υ | | | | | | , | ′ | | | | | | U | | | |
| | Special and Trust Fund Refunds and | | | | | | | | | | | | | | | | | | | | | |
| | Recoveries Temporarily Precluded From | | | | | | | | | | | | | | | | | | | | | |
| 4399 | Obligation | С | Υ | E | | Υ | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority - Pending | | | | | | | | | | | | | | | | | | | | | |
| 4420 | Rescission | С | Υ | E | | | | | | | | | | | | | | | U | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Unapportioned Authority - OMB Deferral | С | Υ | E | | | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority | С | Υ | В | | | | | | | | | | | | | | | U | | | |
| | Unapportioned Authority | С | Υ | E | | | | | | | | | | | | | | | U | | Υ | |
| 4510 | Apportionments | С | Υ | E | | | | | | Υ | | | | | | | | | U | | Υ | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | Apportionments - Anticipated Resources - | | | | | | | | | | | | | | | | | | | | | |
| | Programs Subject to Apportionment | С | Υ | Е | | | | | | Υ | | | | | | | | | U | | | |
| 4610 | Allotments - Realized Resources | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| | Unobligated Funds Not Subject to | | | | | | | | | | | | | | | | | | | | | |
| 4620 | Apportionment | С | Υ | В | | | | | | | | | | | | | | | U | | | |
| | Unobligated Funds Exempt From | | | | | | | | | | | | | | | | | | | | | |
| 4620 | Apportionment | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| | Funds Not Available for | | | | | | | | | | | | | | | | | | | | | |
| | Commitment/Obligation | С | Υ | Е | | | | | | | | | | | | | | | U | | Υ | |
| | Allotments - Expired Authority | С | Υ | В | | | | | | | | | | | | | | | E | | | |
| 4650 | Allotments - Expired Authority | С | Υ | E | | | | | | | | | | | | | | | E | | | |
| | Anticipated Resources - Programs Exempt | | | | | | | | | | | | | | | | | | | | | |
| 4690 | From Apportionment | С | Υ | Е | | | | | | | | | | | | | | | U | | | |
| | 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 | Υ | Υ | | | | | | | | | | U/E | | | |

| | USSGL ACCOUNT | | | | | | | USSC | GL AC | CCOUNT | ATTRIBUTE | S/1 | | | | | | | | | | |
|--------|--|------------------------|---------------------------------------|------------------|---------|-----------|-----------------|--------------|-----------|----------|-----------|--------|------|---------|------------|-------------|------|-------|---------------------|----------------------|-------------------|---------|
| | | FACTS II | | Begin | | Public | Apport. | Program | Reimb. | Avail. | Trans. | Borrow | BEA | Year of | Dir.Trans. | Dir. Trans. | Adv. | Func- | TAFS | Trans. | Def. ² | Def. |
| No. | Title | Norm Bal. ² | Credit | End ² | Туре | Law | Cat. | Rpt. Code | Flag | Time | Partner | Source | Cat. | BA | Agency | Account | Flag | tion | Status ² | To/From ² | Flag | Indef.2 |
| | | | | | | | | | | | | | | | | | | | | | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | С | Y | Е | | | Y | Υ | Υ | | | | | | | | | | U/E | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | С | Ι _Υ | В | | | Υ | Y | Υ | | | | Υ | Y | | | | | U/E | | ı | |
| 4002 | Undelivered Orders - Obligations, | C | <u> </u> | В | | | 1 | | | | | | - ' | ' | | | | | - U/L | | | |
| 4802 | Prepaid/Advanced | С | Ιγ | Е | | | Y | Υ | Υ | | | | Υ | Υ | | | | | U/E | | ı | |
| | Undelivered Orders - Obligations | _ | | | | | | | | | | | - | | | | | | | | | |
| 4831 | Transferred, Unpaid | С | Y | Е | | | | | | | | | | | Υ | Υ | | | U/E | Υ | | |
| | Undelivered Orders - Obligations | | | | | | | | | | | | | | | | | | _ | | | |
| 4832 | Transferred, Prepaid/Advanced | С | Υ | Е | | | | | | | | | | | Υ | Y | | | U/E | Υ | | |
| | Downward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | ı | |
| | Unpaid Undelivered Orders Obligations, | | ١., | _ | | | | | | | | | | | | | | | | | i I | |
| 48/1 | Recoveries | D | Y | Е | | | | | | | | | | | | | | | U/E | | | |
| | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders | | | | | | | | | | | | | | | | | | | | | |
| 1972 | Obligations, Refunds Collected | D | Ι _Υ | Е | | | | | | | | | Υ | | | | | | U/E | | ı | |
| 4072 | Obligations, Retaines Collected | U | - | | | | | | | | | | ı | | | | | | U/E | | | |
| | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | ı | |
| 4881 | Undelivered Orders Obligations, Unpaid | С | Y | Е | | | Υ | Υ | Υ | | | | | | | | | | U/E | | i I | |
| | Upward Adjustments of Prior-Year | | | | | | - | | | | | | | | | | | | | | | |
| | Undelivered Orders Obligations, | | | | | | | | | | | | | | | | | | | | i I | |
| | Prepaid/Advanced | С | Υ | Ε | | | Y | Υ | Υ | | | | Υ | Υ | | | | | U/E | | i I | |
| | Delivered Orders - Obligations, Unpaid | С | Υ | В | | | Υ | Υ | Υ | | | | | | | | | | U/E | | | |
| | Delivered Orders - Obligations, Unpaid | С | Υ | Е | | | Y | Υ | Υ | | | | | | | | | | U/E | | | |
| | Delivered Orders - Obligations, Paid | С | Υ | Е | | | Y | Y | Υ | | | | Υ | Υ | | | | | U/E | | | |
| | Authority Outlayed Not Yet Disbursed | С | Υ | В | | | Y | | Υ | | | | | | | | | | U | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | С | Υ | Е | | | Y | | Υ | | | | | | | | | | U | | | |
| 4004 | Delivered Orders - Obligations | _ | | _ | | | | | | | | | | | Y | Y | | | 11/5 | V | | |
| 4931 | Transferred, Unpaid | С | Y | Е | | | | | | | | | | | Y | Y | | | U/E | Υ | | |
| | Downward Adjustments of Prior-Year Unpaid Delivered Orders Obligations, | | | | | | | | | | | | | | | | | | | | ı | |
| 4971 | Recoveries | D | Ιγ | Е | | | | | | | | | | | | | | | U/E | | ı | |
| .571 | Downward Adjustments of Prior-Year Paid | | <u> </u> | - | | | | | | | | | | | | | | | - J, L | | | |
| | Delivered Orders Obligations, Refund | | | | | | | | | | | | | | | | | | | | ı | |
| 4972 | Collected | D | Υ | Е | | | | | | | Υ | | Υ | | | | | | U/E | | | |
| | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | | |
| 4981 | Delivered Orders Obligations, Unpaid | С | Υ | Е | | | Y | Υ | Υ | | | | | | | | | | U/E | | | |
| | Upward Adjustments of Prior-Year | | | | | | | | _ | | | | | | | | | | | | | |
| 4982 | Delivered Orders Obligations, Paid | С | Υ | Е | | | Y | Y | Υ | | | | Υ | Y | | | | | U/E | | - | |
| A D.D. | TIONAL INCORMATION: | | | | | | | | | | | | | | | | - | | | | | |
| ADDI | FIONAL INFORMATION: | | | | | | | | | | | | | | | | + | | - | | | |
| 1/ Fo | a description of USSGL attributes, see the " | FACTS II - 4 | _ ∆ttrihut≏ | Definit | ion Ren | ort - Det | l ailed Fina | ncial Inform | ation" in | this sec | tion | | | | | | | | - | | | |
| | ese attributes are supplied by FACTS II. | 1 7.010 11-7 | · · · · · · · · · · · · · · · · · · · | Demili | lon rep | OIL- DEL | anou i illa | | adon III | 1113 360 | NIOII. | | | | | | | | - | | | |
| | oo attributes are supplied by 171010 II. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | I | 1 | | | | | | 1 | 1 | l . | 1 | | 1 | 1 | | |

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

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

D

Χ

D

Deficient

Definite

Indefinite

Not Deficient

| <u>Attribute</u> | Domain Value | <u>Domain Definition</u> | <u>Attribute</u> | Domain Value | <u>Domain Definition</u> |
|----------------------------------|--------------|--|---------------------------------------|--------------|---------------------------------------|
| Advance Flag | P | 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 ² | D | Debit |
| Apportionment Cated | gory A | Category A | Normal Balance Indicator ² | С | Credit |
| Apportionment Cated | gory B | Category B | | | |
| Apportionment Cate | gory C | Not Subject to Apportionment | Reimbursable Flag | R | Reimbursable |
| | | | Reimbursable Flag | D | Direct |
| Authority Type | Р | Appropriation | | | |
| Authority Type | D | Advance Appropriation | TAFS Status ² | U | Unexpired |
| Authority Type | В | Borrowing Authority | TAFS Status ² | Е | Expired |
| Authority Type | С | Contract Authority | | | r · · · |
| Authority Type | R | Re-appropriation | Transaction Partner | F | Federal |
| Authority Type | S | Spending Authority From Offsetting Collections | Transaction Partner | Χ | NonFederal |
| . | | 1, 1 3 1 1 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 | Transaction Partner | E | NonFederal Exception |
| Availability Time | Α | Available in Current Period | | | • |
| Availability Time | S | Available in Subsequent Period | Transfer To/From ² | F | From |
| | | 4 | Transfer To/From ² | Т | То |
| BEA Category Indica | ator D | Discretionary | | • | |
| BEA Category Indica | | Mandatory | Year of Budget Authority | NEW | Outlays From New Budget Authority |
| BEA Category Indica | | Emergency Discretionary | Year of Budget Authority | BAL | Outlays From Balances Brought Forward |
| 3.7, | | 3,, | 3 | | |
| Begin End Indicator ² | В | Beginning Balance | | | |
| Begin End Indicator ² | | Ending Balance | | | |
| Degin Ena maleator | - | Ending Balance | | | |
| Borrowing Source | Т | Treasury | | | |
| Borrowing Source | P | Public | | | |
| Borrowing Source | F | Federal Financing Bank | | | |
| | • | | | | |
| Debit Credit | D | Debit | | | |
| Debit Credit | C | Credit | | | |
| | | | | | |

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