

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
1010	Fund Balance With Treasury	D	Y	E															U/E			
1120	Imprest Funds	D	Y	E															U			
1130	Funds Held by the Public	D	Y	E															U/E			
1195	Other Monetary Assets	D	Y	E															U/E			
1610	Investments in U. S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															U			
4032	Estimated Indefinite Contract Authority	D	Y	E		Y													U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E															U			

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4042	Estimated Indefinite Borrowing Authority	D	Y	E		Y													U			
4044	Anticipated Reductions to Borrowing Authority	C	Y	E															U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E															U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E															U			
4070	Anticipated Collections From Federal Sources	D	Y	E															U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y							Y							U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y							Y							U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y							Y							U			
4111	Debt Liquidation Appropriations	D	Y	E	Y	Y						Y							U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E		Y						Y							U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y	Y						Y							U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y	Y						Y							U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y	Y						Y							U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E		Y						Y							U			
4119	Other Appropriations Realized	D	Y	E	Y	Y						Y				Y			U			Y
4120	Appropriations Anticipated	D	Y	E		Y						Y							U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	B		Y													U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	E		Y													U			
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	D	Y	E	Y	Y						Y							U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	C	Y	E		Y						Y							U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E		Y						Y		Y	Y				U	Y		
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B		Y						Y							U/E			Y

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y						Y							U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B								Y							U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E								Y							U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y						Y							U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E		Y						Y							U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	C	Y	E															U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E		Y						Y							U			
4133	Reductions of Contract Authority	C	Y	E								Y							U/E			Y
4134	Contract Authority Withdrawn	C	Y	E															U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y	Y						Y							U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B								Y							U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E								Y							U/E			Y
4137	Transfers of Contract Authority	D	Y	B		Y						Y		Y	Y				U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E		Y						Y		Y	Y				U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E		Y						Y							U/E			Y
4139	Contract Authority Carried Forward	D	Y	B															U/E			Y
4139	Contract Authority Carried Forward	D	Y	E															U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y						Y	Y							U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E		Y					Y	Y							U			
4143	Reductions of Borrowing Authority	C	Y	E							Y	Y							U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E							Y								U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E							Y								U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y							Y							U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E															U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B							Y								U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E							Y								U/E			Y

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. Flag	Def. Indef. ²
4150	Reappropriations	D	Y E		Y							Y							U			Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y E									Y							U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y E																U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y E		Y							Y							U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y E		Y							Y							U			
4160	Anticipated Transfers - Current-Year Authority	D	Y E		Y														U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y E		Y														U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y B		Y							Y		Y	Y				U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y E		Y							Y		Y	Y				U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y E		Y							Y		Y	Y				U/E	Y		
4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	D	Y E		Y							Y		Y	Y				U	Y		
4170	Transfers - Current-Year Authority	D	Y E	Y	Y							Y		Y	Y				U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y B		Y							Y		Y	Y				U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y E		Y							Y		Y	Y				U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y B		Y							Y		Y	Y				U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y E		Y							Y		Y	Y				U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y E		Y							Y		Y	Y				U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y E	Y	Y							Y		Y	Y				U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y E											Y	Y				U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y E											Y	Y				U			
4190	Transfers - Prior-Year Balances	D	Y E											Y	Y				U	Y		

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E											Y	Y			U/E	Y		
4195	Transfer of Obligated Balances	D	Y	E															U/E			
4199	Transfer of Expired Expenditure Transfers Receivable	D	Y	E								Y		Y	Y				U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B															U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E															U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E		Y						Y							U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U			
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y		Y							U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y		Y							U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B						Y		Y							U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E						Y		Y							U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B								Y							U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E								Y							U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	C	Y	E						Y		Y		Y	Y				U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C		E						Y		Y							U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C		E								Y		Y	Y				U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	C		E						Y		Y		Y	Y				U/E	Y		
4234	Other Federal Receivables - Transferred	C	Y	E								Y		Y	Y				U/E	Y		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B						Y		Y							U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E						Y		Y							U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E						Y		Y							U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E								Y							U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E								Y							U/E			

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4261	Actual Collections of Business-Type Fees	D	Y	E								Y							U/E			
4262	Actual Collections of Loan Principal	D	Y	E								Y							U/E			
4263	Actual Collections of Loan Interest	D	Y	E								Y							U/E			
4264	Actual Collections of Rent	D	Y	E								Y							U/E			
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E								Y							U/E			
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E								Y							U/E			
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E								Y							U/E			
4271	Actual Program Fund Subsidy Collected	D	Y	E								Y							U/E			
4273	Interest Collected From Treasury	D	Y	E								Y							U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E								Y							U/E			
4276	Actual Collections From Financing Fund	D	Y	E								Y							U/E			
4277	Other Actual Collections - Federal	D	Y	E								Y							U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B								Y							U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E								Y							U/E			
4283	Interest Receivable From Treasury	D	Y	B								Y							U/E			
4283	Interest Receivable From Treasury	D	Y	E								Y							U/E			
4285	Receivable From the Liquidating Fund	D	Y	B								Y							U/E			
4285	Receivable From the Liquidating Fund	D	Y	E								Y							U/E			
4286	Receivable From the Financing Fund	D	Y	B								Y							U/E			
4286	Receivable From the Financing Fund	D	Y	E								Y							U/E			
4287	Other Federal Receivables	D	Y	B								Y							U/E			
4287	Other Federal Receivables	D	Y	E								Y							U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
4350	Canceled Authority	C	Y	E								Y							U/E			
4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y	Y						Y							U			
4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y	Y						Y							U			
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	B	Y	Y						Y							U			
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y	Y						Y							U			

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y	Y							Y				Y	U				
4391	Adjustments to Indefinite No-Year Authority	C	Y	E		Y						Y						U				
4392	Rescission - New Budget Authority	C	Y	E	Y	Y					Y	Y						U				
4393	Rescission - Prior-Year	C	Y	E	Y	Y						Y						U				
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B		Y						Y						U				Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E		Y						Y						U				Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y	Y						Y						U				
4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	Y	E	Y	Y						Y					Y	U/E				
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y	Y						Y						U				
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y	Y						Y						U				
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B		Y						Y						U				
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E		Y						Y						U				
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E		Y												U				
4420	Unapportioned Authority - Pending Rescission	C	Y	E														U				
4430	Unapportioned Authority - OMB Deferral	C	Y	E														U				
4450	Unapportioned Authority	C	Y	B														U				
4450	Unapportioned Authority	C	Y	E														U				Y
4510	Apportionments	C	Y	E					Y									U				Y
4590	Apportionments Unavailable - Anticipated Resources	C	Y	E					Y									U				
4610	Allotments - Realized Resources	C	Y	E														U				Y
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B														U				
4620	Unobligated Funds Not Subject to Apportionment	C	Y	E														U				Y
4630	Funds Not Available for Commitment/Obligation	C	Y	E														U				Y
4650	Allotments - Expired Authority	C	Y	B														E				
4650	Allotments - Expired Authority	C	Y	E														E				
4700	Commitments	C	Y	E														U				Y

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Public Law	Apport. Cat.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²	Def. ² Flag	Def. Indef. ²
4801	Undelivered Orders - Obligations, Unpaid	C	Y B			Y	Y	Y											U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y E			Y	Y	Y											U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y B			Y	Y	Y				Y	Y						U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y E			Y	Y	Y				Y	Y						U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y E											Y	Y				U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y E											Y	Y				U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y E																U/E			
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y E									Y							U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y E			Y	Y	Y											U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y E			Y	Y	Y				Y	Y						U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y B			Y	Y	Y											U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y E			Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	C	Y E			Y	Y	Y				Y	Y						U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y B			Y		Y											U			
4908	Authority Outlayed Not Yet Disbursed	C	Y E			Y		Y											U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y E											Y	Y				U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y E																U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y E							Y		Y							U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y E			Y	Y	Y											U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y E			Y	Y	Y				Y	Y						U/E			
ADDITIONAL INFORMATION:																						
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.																						
2/ These attributes are supplied by FACTS II.																						
Note: 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.																						