

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

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					Implementation To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y				Y
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y				Y
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y				Y
2540	Participation Certificates	C	Y	Y				Y
2590	Other Debt	C	Y	Y				Y
2610	Actuarial Pension Liability	C	N					
2620	Actuarial Health Insurance Liability	C	N					
2630	Actuarial Life Insurance Liability	C	N					
2650	Actuarial FECA Liability	C	N					
2690	Other Actuarial Liabilities	C	N					
2910	Prior Liens Outstanding on Acquired Collateral	C	N					
2920	Contingent Liabilities	C	N					
2940	Capital Lease Liability	C	Y	Y				Y
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y				Y
2960	Accounts Payable From Canceled Appropriations	C	Y	Y				Y
2970	Resources Payable to Treasury	C	F	Y			Y	Y
2980	Custodial Liability	C	Y	Y			S	
2990	Other Liabilities	C	Y	Y				
2995	Estimated Cleanup Cost Liability	C	N					
3100	Unexpended Appropriations - Cumulative	C						
3101	Unexpended Appropriations - Appropriations Received	C						
3102	Unexpended Appropriations - Transfers-In	C	F	Y				Y
3103	Unexpended Appropriations - Transfers-Out	D	F	Y				Y
3106	Unexpended Appropriations - Adjustments	C						
3107	Unexpended Appropriations - Used	D						
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D						
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D						
3310	Cumulative Results of Operations	C						
5100	Revenue from Goods Sold	C	Y	Y	X	Y		Y
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y		Y
5200	Revenue from Services Provided	C	Y	Y	X	Y		Y
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y		Y
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y	Y
5312	Interest Revenue - Borrowings/Loans	C	Y	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y	
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y	
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y	Y