

SUPPLEMENT

SECTION IV

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	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							Y										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 Discount and Premium 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			
4042	Estimated Indefinite Borrowing Authority	D	Y	E						Y											U			

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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 a 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 - Indefinite	D	Y	E						Y								Y		U			
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	B						Y								Y		U			
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	E						Y								Y		U			
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	D	Y	E	Y					Y								Y		U			
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	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 Invested TAFS - Receivable	D	Y	B						Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	E						Y								Y		U/E			Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	B														Y		U/E			Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E														Y		U/E			Y

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4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	Y	E	Y					Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Invested 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			
4132	Substitution of Contract Authority	C	Y	E	S													Y		U			Y
4133	Decreases to Indefinite 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	Y	U			
4143	Decreases to Indefinite 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
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			

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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 Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	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																	U			
4190	Transfers - Prior-Year Balances	D	Y E									Y	Y							U	Y		
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y E									Y	Y							U/E	Y		
4192	Balance Transfers - Unexpired to Expired	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			

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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	D	Y E								Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y E								Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y E									Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Y E								Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	D	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			
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			

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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			
4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	D	Y	E																U/E			
4350	Canceled Authority	C	Y	E														Y		U/E			
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E														Y		U/E			
4356	Cancellation of Appropriation From Invested Balances	C	Y	E														Y		U/E			
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E														Y		U/E			
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y								Y		U			
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y					Y								Y		U			
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	E	Y					Y								Y		U			
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y								Y		U			
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E						Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y					Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U/E			Y

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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			
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 - Anticipated Resources - Programs Subject to Apportionment	C	Y	E													Y			U			
4610	Allotments - Realized Resources	C	Y	E																U		Y	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B																U			
4620	Unobligated Funds Exempt From 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			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U			
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E																U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y	Y										U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y	Y										U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B			Y	Y	Y	Y				Y				Y		U/E			

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Fiscal 2006 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

FOOTNOTES AND ADDITIONAL INFORMATION:

1. For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.
2. The shaded attributes are supplied by FACTS II.

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

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