FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

<u>PROPRIETARY ACCOUNT</u>

Attribute Name	Attribute Definition	Domain	System 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	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	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.	C - Credit D - Debit	1/A	TFM	**Agency**
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X - Exchange Revenue T - Nonexchange Revenue	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 non-Federal 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 non-Federal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	**Agency**