

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name                   | Attribute Definition  | Domain  | System Characteristics | Reference   | Supplied By |
|----------------------------------|---|---|------------------------|-------------|-------------|
| A_Date_Stamp                     | Date when the record was last updated.  | N/A   | 10/Date<br>YYYY/MM/DD  | N/A         | System      |
| A_Time_Stamp                     | Time when the record was last updated.  | N/A   | 8/Time<br>HH:MM:SS     | N/A         | System      |
| A_User_Stamp                     | Who last updated the record.  | N/A   | 8/A                    | N/A         | System      |
| B_Pub_Treasury_Account_Main_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         | OMB         |
| 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         |
| 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 | OMB         |
| Budget_Account_Title             | Title assigned by OMB to a budget account.  | OMB Circular No. A-11   | 125/A                  | SF 133, P&F | OMB         |
| 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         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name           | Attribute Definition   | Domain   | System Characteristics | Reference     | Supplied By |
|--------------------------|--|--|------------------------|---------------|-------------|
| 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) | FIN - Financing Account<br>GSE - Government Sponsored Enterprise<br>OFF - Off budget<br>ON - On budget | 3/A                    | SF 133, P&F   | OMB         |
| Default_BEACategory      | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.   | D - Discretionary<br>M - Mandatory   | 1/A                    | P&F           | OMB         |
| Default_Borrowing_Source | Indicates whether borrowing source is Treasury, public, or both.   | B - Both<br>P - Public<br>T - Treasury   | 1/A                    | FMS 2108, P&F | Treasury    |
| Default_Function         | 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/A                    | P&F           | OMB         |
| Receipt_Account_Flag     | Indicates whether Federal Account Symbol is a receipt account or an expenditure account.   | N - No<br>Y - Yes  | 1/A                    | General Admin | OMB         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

| Attribute Name       | Attribute Definition  | Domain  | System Characteristics | Reference   | Supplied By |
|----------------------|---|---|------------------------|-------------|-------------|
| Branch_Of_Government | Distinguishes among branches of Government.   | E - Executive Branch<br>J - Judicial Branch<br>L - Legislative Branch | 1/A                    | SF 133, P&F | OMB         |
| 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_Agency_Title  | The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.     | OMB Circular No. A-11   | 125/A                  | SF 133, P&F | OMB         |
| Date_Stamp           | Date when the record was last updated.  | N/A   | 10/Date<br>YYYY/MM/DD  | N/A         | System      |
| Time_Stamp           | Time when the record was last updated.  | N/A   | 8/Time<br>HH:MM:SS     | N/A         | System      |
| User_Stamp           | Who last updated the record.  | N/A   | 8/A                    | N/A         | System      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

| Attribute Name      | Attribute Definition   | Domain                   | System Characteristics | Reference   | Supplied By |
|---------------------|--|--------------------------|------------------------|-------------|-------------|
| B_Date_Stamp        | Date when the record was last updated.   | N/A                      | 10/Date<br>YYYY/MM/ DD | N/A         | System      |
| B_Time_Stamp        | Time when the record was last updated.   | N/A                      | 8/Time<br>HH:MM:SS     | N/A         | System      |
| B_User_Stamp        | Who last updated the record.   | N/A                      | 8/A                    | N/A         | System      |
| 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.<br>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.<br>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.<br>A-11 | 125/A                  | SF 133, P&F | OMB         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name                   | Attribute Definition   | Domain  | System Characteristics | Reference             | Supplied By      |
|----------------------------------|--|---|------------------------|-----------------------|------------------|
| 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    |
| Advance_Flag                     | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.  | F - Advanced from Future Year<br>P - Advanced in Prior Year<br>X - Not Applicable | 1/A                    | SF 133, P&F           | Agency           |
| 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 |
| Amount                           | The balance of USSGL account in combination with any related attributes.   | Amount  | 17,2                   | SF 133, FMS 2108, 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<br>B - Category B<br>C - Exempt From Apportionment                 | 1/A                    | SF133,FMS 2108, P&F   | Agency           |
| Apportionment_Category_B_Program | The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.  | N/A   | 3/N                    | SF 133                | OMB, Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name         | Attribute Definition   | Domain  | System Characteristics | Reference             | Supplied By |
|------------------------|--|---|------------------------|-----------------------|-------------|
| 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. | B - Borrowing Authority<br>C - Contract Authority<br>D - Advance Appropriation<br>P - Appropriation<br>R - Re-appropriation<br>S - Spending Authority From Offsetting Collections | 1/A                    | SF 133, FMS 2108, P&F | Agency      |
| 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<br>S - Available in subsequent period   | 1/A                    | SF 133, 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<br>E - Ending Balance   | 1/A                    | SF 133, FMS 2108, P&F | Agency      |
| BEA_Category_Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.   | D - Discretionary<br>M - Mandatory  | 1/A                    | P&F                   | Agency      |
| Borrowing_Source       | Indicates whether borrowing took place from Treasury or public.  | F - Federal Financing Bank<br>P - Public<br>T - Treasury  | 1/A                    | FMS 2108, P&F         | Agency      |
| 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      |
| D_Date_Stamp           | Date when the record was last updated.   | N/A   | 10/Date<br>YYYY/MM/DD  | N/A                   | System      |
| D_Time_Stamp           | Time when the record was last updated.   | N/A   | 8/Time<br>HH:MM:SS     | N/A                   | System      |
| D_User_Stamp           | Who last updated the record.   | N/A   | 8/A                    | N/A                   | System      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name          | Attribute Definition  | Domain   | System Characteristics  | Reference                   | Supplied By         |
|-------------------------|---|--|-------------------------|-----------------------------|---------------------|
| Debit/Credit            | Indicates whether the amount reported is debited or credited to the USSGL account.  | C - Credit<br>D - Debit                                | 1/A                     | SF 133,<br>FMS 2108,<br>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              |
| 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                     | SF133,FMS 2108, P&F         | 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                     | SF133,FMS 2108, P&F         | 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.   | 4 - digit year<br>Blank                                | 4/A                     | SF 133,<br>FMS 2108,<br>P&F | Treasury,<br>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. | 4 - digit year<br>M - M account<br>X - No year         | 4/A                     | SF 133,<br>FMS 2108,<br>P&F | Treasury,<br>Agency |
| Function                | Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.   | DEF - National defense<br>NND - Non-National defense   | 3/A                     | P&F                         | Agency              |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name          | Attribute Definition   | Domain   | System Characteristics | Reference                   | Supplied By    |
|-------------------------|--|--|------------------------|-----------------------------|----------------|
| Prior_Year_Adjustment   | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.                   | B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system<br>P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.<br>X - Not an adjustment to prior-year reporting | 1/A                    | SF 133,<br>FMS 2108         | Agency         |
| Program_Report_Category | The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act. | N/A  | 3/N                    | SF 133                      | OMB,<br>Agency |
| Public_Law_Number       | The number of a specific law enacted by the Congress and signed by the President. For example, the 554th 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,<br>FMS 2108         | Agency         |
| Reimbursable_Flag       | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.   | D - Direct<br>R - Reimbursable   | 1/A                    | SF133, 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,<br>FMS 2108,<br>P&F | Agency         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name             | Attribute Definition   | Domain  | System Characteristics | Reference                   | Supplied By      |
|----------------------------|--|---|------------------------|-----------------------------|------------------|
| Report_Fiscal_Year         | Fiscal year covered by report.   | 4 - digit year  | 4/A                    | SF 133,<br>FMS 2108,<br>P&F | Agency           |
| Submission_Revision_Number | An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.  | Numeric   | 3/N                    | SF 133,<br>FMS 2108,<br>P&F | Agency           |
| 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           |
| 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)).  | E - NonFederal Exception<br>F - Federal<br>X - NonFederal | 1/A                    | SF 133                      | 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,<br>FMS 2108,<br>P&F | OMB,<br>Treasury |
| 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,<br>FMS 2108,<br>P&F | Treasury         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name           | Attribute Definition  | Domain   | System 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 | 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.   | BAL - Outlays from balances brought forward<br>NEW - Outlays from new budget authority | 3/A                    | P&F                   | Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name             | Attribute Definition   | Domain  | System Characteristics  | Reference               | Supplied By      |
|----------------------------|--|---|-------------------------|-------------------------|------------------|
| 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    |
| 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 |
| 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<br>B - Category B<br>C - Exempt From Apportionment | 1/A                     | SF133,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           |
| DFI_Date_Stamp             | Date when the record was last updated.   | N/A   | 10/Date YYYY/MM/ DD     | N/A                     | System           |
| 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_Time_Stamp             | Time when the record was updated.  | N/A   | 8/Time HH:MM:SS         | N/A                     | System           |
| DFI_User_Stamp             | Who last updated the record.   | N/A   | 8/A                     | N/A                     | System           |
| 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.  | 4 - digit year<br>Blank   | 4/A                     | SF 133, FMS 2108, P&F   | Treasury, Agency |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name             | Attribute Definition   | Domain   | System Characteristics | Reference             | Supplied By      |
|----------------------------|--|--|------------------------|-----------------------|------------------|
| 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.  | 4 - digit year<br>M - M account<br>X - No year         | 4/A                    | SF 133, FMS 2108, P&F | Treasury, Agency |
| Program_Report_Category    | The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act. | N/A  | 3/N                    | SF 133                | OMB, 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           |
| Report_Fiscal_Year         | Fiscal year covered by report.   | 4 - digit year   | 4/A                    | SF 133, FMS 2108, P&F | Agency           |
| Submission_Revision_Number | An 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           |
| 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           |
| 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    |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name           | Attribute Definition  | Domain   | System 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    |
| 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 | Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

| Attribute Name          | Attribute Definition  | Domain   | System Characteristics | Reference             | Supplied By      |
|-------------------------|---|--|------------------------|-----------------------|------------------|
| 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_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           | OMB              |
| 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_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.  | N - Federal account symbol not printed in President's Budget<br>Y - Federal account symbol printed in President's Budget | 1/A                    | P&F                   | OMB              |
| 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  | 10/Date<br>YYYY/MM/DD  | General Admin         | Treasury, Agency |
| FAS_Date_Stamp          | Date when the record was last updated.  | N/A  | 10/Date<br>YYYY/MM/DD  | N/A                   | System           |
| FAS_Time_Stamp          | Time when the record was last updated.  | N/A  | 8/Time<br>HH:MM:SS     | N/A                   | System           |
| FAS_User_Stamp          | Who last updated the record.  | N/A  | 8/A                    | N/A                   | System           |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

| Attribute Name               | Attribute Definition  | Domain  | System Characteristics | Reference             | Supplied By      |
|------------------------------|---|---|------------------------|-----------------------|------------------|
| 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         |
| 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<br>G - Guaranteed<br>N - Non-financing   | 1/A                    | SF 133, P&F           | OMB              |
| 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<br>2 - Special Fund<br>3 - Public Enterprise Fund<br>4 - Intra-governmental Revolving or Management Fund<br>7 - Trust (non-revolving) Fund<br>8 - Trust Revolving Fund | 2/A                    | SF 133, P&F           | OMB              |
| Start_Date                   | Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.  | N/A   | 10/Date<br>YYYY/MM/DD  | General Admin         | 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    |
| 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         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name                   | Attribute Definition  | Domain   | System Characteristics | Reference                   | Supplied By         |
|----------------------------------|---|--|------------------------|-----------------------------|---------------------|
| 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,<br>FMS 2108,<br>P&F | OMB,<br>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,<br>FMS 2108,<br>P&F | Treasury,<br>Agency |
| Apportionment_Category_B_Program | The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.   | N/A  | 3/N                    | SF 133                      | OMB,<br>Agency      |
| CatB_Date_Stamp                  | Date when the record was last updated.  | N/A  | 10/Date<br>YYYY/MM/DD  | N/A                         | System              |
| CatB_Text                        | The text description associated with the apportionment category B program.  | N/A  | 25/A                   | SF 133                      | OMB,<br>Agency      |
| CatB_Time_Stamp                  | Time when the record was last updated.  | N/A  | 8/Time<br>HH:MM:SS     | N/A                         | System              |
| CatB_User_Stamp                  | Who last updated the record.  | N/A  | 8/A                    | N/A                         | System              |
| 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.   | 4 - digit year<br>Blank                                | 4/A                    | SF 133,<br>FMS 2108,<br>P&F | Treasury,<br>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. | 4 - digit year<br>M - M account<br>X - No year         | 4/A                    | SF 133,<br>FMS 2108,<br>P&F | Treasury,<br>Agency |
| Program_Report_Cat._Text         | The text description associated with the program report category.   | N/A  | 25/A                   | SF 133                      | OMB,<br>Agency      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name             | Attribute Definition   | Domain   | System Characteristics | Reference             | Supplied By   |
|----------------------------|--|--|------------------------|-----------------------|---------------|
| Program_Report_Category    | The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act. | N/A  | 3/N                    | SF 133                | OMB, Agency   |
| Report_Fiscal_Year         | Fiscal year covered by report.   | 4 - digit year   | 4/A                    | SF 133, FMS 2108, P&F | Agency        |
| 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        |
| 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 |
| 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      |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name                | Attribute Definition  | Domain   | System Characteristics | Reference             | Supplied By      |
|-------------------------------|---|--|------------------------|-----------------------|------------------|
| 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    |
| 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 |
| Availability_Type             | Distinguishes between annual, multiyear, and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.   | A - Annual<br>M - Multi-year<br>X - No year            | 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<br>I - Indefinite                         | 1/A                    | FMS 2108              | System           |
| Disbursing_Authority_End_Date | The last fiscal year, in which a TAFS may disburse funds (that is 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 |
| 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.    | N - No<br>Y - Yes                                      | 1/A                    | P&F                   | System           |
| 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.   | 4 - digit year<br>Blank                                | 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. | 4 - digit year<br>M - M account<br>X - No year         | 4/A                    | SF 133, FMS 2108, P&F | Treasury, Agency |
| Report_Submission_Flag        | Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.   | N - No<br>Y - Yes                                      | 1/A                    | SF 133, FMS 2108, P&F | OMB, Treasury    |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name             | Attribute Definition   | Domain   | System Characteristics | Reference                | Supplied By      |
|----------------------------|--|--|------------------------|--------------------------|------------------|
| TAFS_Date_Stamp            | Date when the record was last updated.   | N/A  | 10/Date<br>YYYY/MM/DD  | N/A                      | 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.                                 | E - Expired<br>U - Unexpired                                 | 1/A                    | SF 133, FMS<br>2108      | System           |
| TAFS_Time_Stamp            | Time when the record was last updated.   | N/A  | 8/Time<br>HH:MM:SS     | N/A                      | System           |
| TAFS_User_Stamp            | Who last updated the record.   | N/A  | 8/A                    | N/A                      | System           |
| 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<br>Manual Vol. I, Part 2,<br>Chapter 1500 | 4/A                    | SF 133, FMS<br>2108, P&F | OMB,<br>Treasury |
| 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<br>Manual Vol. I, Part 2,<br>Chapter 1500 | 2/A                    | SF 133, FMS<br>2108, P&F | Treasury         |

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

| Attribute Name           | Attribute Definition  | Domain  | System Characteristics | Reference                | Supplied By    |
|--------------------------|---|---|------------------------|--------------------------|----------------|
| Normal_Balance_Indicator | Normal condition of the balance in an USSGL account (debit or credit).  | C - Credit<br>D - Debit                                 | 1/A                    | SF 133, FMS<br>2108, P&F | USSGL<br>Board |
| 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<br>Manual Vol. I<br>Supplement No. 2 | 4/A                    | SF 133, FMS<br>2108, P&F | Agency         |
| USSGL_Account_Title      | Name of the USSGL account.  | Treasury Financial<br>Manual Vol. I<br>Supplement No. 2 | 125/A                  | SF 133, FMS<br>2108, P&F | USSGL<br>Board |
| USSGL_Date_Stamp         | Date when the record was last updated.  | N/A   | 10/Date<br>YYYY/MM/ DD | N/A                      | System         |
| USSGL_Report_Fiscal_Year | Fiscal year when each USSGL account and normal balance indicator is valid.  | 4 - digit year  | 4/A                    | N/A                      | USSGL<br>Board |
| USSGL_Time_Stamp         | Time when the record was last updated.  | N/A   | 8/Time<br>HH:MM:SS     | N/A                      | System         |
| USSGL_User_Stamp         | Who last updated the record.  | N/A   | 8/A                    | N/A                      | System         |