

SUPPLEMENT

SECTION IV

Fiscal 2009 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	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	PY Adj./3	TAFS Status/2
1010	Fund Balance With Treasury	D	Y	E															Y	U/E	
1120	Imprest Funds	D	Y	E															Y	U	
1130	Funds Held by the Public	D	Y	E															Y	U/E	
1195	Other Monetary Assets	D	Y	E															Y	U/E	
1340	Interest Receivable	D	Y	E						Y									Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															Y	U	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1618	Market Adjustment - Investments	D	Y	E						Y									Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B						Y									Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E						Y									Y	U	
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															Y	U	
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															Y	U	
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															Y	U	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															Y	U	
4032	Estimated Indefinite Contract Authority	D	Y	E					Y											U	

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4034	Anticipated Adjustments to Contract Authority	C	Y	E																	U	
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 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		Y	U	Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E						Y								Y		Y	U	
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y					Y								Y		Y	U	Y
4115	Loan Subsidy Appropriation	D	Y	E	Y					Y								Y		Y	U	
4117	Loan Administrative Expense Appropriation	D	Y	E	Y					Y								Y		Y	U	
4118	Reestimated Loan Subsidy Appropriation	D	Y	E						Y								Y		Y	U	
4119	Other Appropriations Realized	D	Y	E	Y					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		Y	U	
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	E						Y								Y		Y	U	
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	D	Y	E	Y					Y								Y		Y	U	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	Y	E						Y								Y		Y	U	
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E						Y								Y		Y	U	
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	B						Y								Y		Y	U/E	Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	E						Y								Y		Y	U/E	Y

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4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	B													Y		Y	U/E	Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E													Y		Y	U/E	Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	Y	E	Y				Y								Y		Y	U/E	Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	Y	E					Y								Y		Y	U/E	Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4131	Current-Year Contract Authority Realized	D	Y	E					Y								Y		Y	U	
4132	Substitution of Contract Authority	C	Y	E	Y												Y		Y	U	Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		Y	U/E	Y
4134	Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4135	Contract Authority Liquidated	C	Y	E	Y				Y								Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	B					Y		Y	Y					Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	E					Y		Y	Y					Y		Y	U/E	Y
4138	Appropriation To Liquidate Contract Authority	D	Y	E					Y								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	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	Y	U/E	Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	Y	U/E	Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	Y	U/E	Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		Y	U/E	
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															Y	U/E	
4148	Resources Realized From Borrowing Authority	D	Y	E															Y	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		Y	U	Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		Y	U/E	

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4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															Y	U/E	
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E					Y								Y		Y	U	
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E					Y								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		Y	U/E	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		Y	U/E	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		Y	U/E	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E					Y		Y	Y					Y		Y	U	
4170	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y					Y		Y	U	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	B					Y		Y	Y					Y		Y	U/E	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	E					Y		Y	Y					Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	B					Y		Y	Y					Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	E					Y		Y	Y					Y		Y	U/E	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	Y	E					Y		Y	Y					Y		Y	U/E	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	Y	E	Y				Y		Y	Y					Y		Y	U	
4176	Allocation Transfers of Prior-Year Balances	D	Y	E							Y	Y							Y	U/E	
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E																U	
4190	Transfers - Prior-Year Balances	D	Y	E							Y	Y							Y	U	
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	Y	E							Y	Y							Y	U/E	
4192	Balance Transfers - Unexpired to Expired	D	Y	E							Y	Y							Y	U/E	
4195	Transfer of Obligated Balances	D	Y	E																U/E	

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4199	Transfer of Expired Expenditure Transfers - Receivable	D	Y E									Y Y					Y		Y		U/E	
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		Y		U	
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y E																		U	
4221	Unfilled Customer Orders Without Advance	D	Y B							Y							Y		Y		U/E	
4221	Unfilled Customer Orders Without Advance	D	Y E							Y							Y		Y		U/E	
4222	Unfilled Customer Orders With Advance	D	Y B							Y							Y		Y		U/E	
4222	Unfilled Customer Orders With Advance	D	Y E							Y							Y		Y		U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y B														Y		Y		U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y E														Y		Y		U/E	
4230	Unfilled Customer Orders Without Advance - Transferred	D	Y E							Y	Y	Y					Y		Y		U/E	
4231	Unfilled Customer Orders With Advance - Transferred	C	Y E							Y							Y		Y		U/E	
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y E								Y	Y					Y		Y		U/E	
4233	Reimbursements and Other Income Earned Receivable - Transferred	D	Y E							Y	Y	Y					Y		Y		U/E	
4234	Other Federal Receivables - Transferred	D	Y E								Y	Y					Y		Y		U/E	
4251	Reimbursements and Other Income Earned Receivable	D	Y B							Y							Y		Y		U/E	
4251	Reimbursements and Other Income Earned Receivable	D	Y E							Y							Y		Y		U/E	
4252	Reimbursements and Other Income Earned Collected	D	Y E							Y							Y		Y		U/E	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y E														Y		Y		U/E	
4260	Actual Collections of "governmental-type" Fees	D	Y E														Y		Y		U/E	
4261	Actual Collections of Business-Type Fees	D	Y E														Y		Y		U/E	
4262	Actual Collections of Loan Principal	D	Y E														Y		Y		U/E	
4263	Actual Collections of Loan Interest	D	Y E														Y		Y		U/E	
4264	Actual Collections of Rent	D	Y E														Y		Y		U/E	
4265	Actual Collections From Sale of Foreclosed Property	D	Y E														Y		Y		U/E	

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4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4271	Actual Program Fund Subsidy Collected	D	Y	E													Y		Y	U/E	
4273	Interest Collected From Treasury	D	Y	E													Y		Y	U/E	
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		Y	U/E	
4276	Actual Collections From Financing Fund	D	Y	E													Y		Y	U/E	
4277	Other Actual Collections - Federal	D	Y	E													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	B													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	E													Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	B													Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	E													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	B													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	E													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	B													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	E													Y		Y	U/E	
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E													Y		Y	U	
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															Y	U/E	
4350	Canceled Authority	C	Y	E													Y		Y	U/E	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	Y	E													Y		Y	U/E	
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E													Y		Y	U/E	
4356	Cancellation of Appropriation From Invested Balances	C	Y	E													Y		Y	U/E	
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E													Y		Y	U/E	
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y							Y		Y	U	
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	E	Y					Y							Y		Y	U	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y							Y		Y	U	

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4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y				Y								Y		Y	U	
4391	Adjustments to Indefinite No-Year Authority	C	Y	E					Y								Y		Y	U	
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y				Y								Y	Y	Y	U	Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		Y	U/E	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B					Y								Y		Y	U	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E					Y								Y		Y	U	Y
4395	Authority Unavailable for Obligation Pursuan to Public Law - Temporary	C	Y	E	Y				Y								Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y				Y								Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y				Y								Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B					Y								Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E					Y								Y		Y	U	
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E					Y										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															Y	U	
4450	Unapportioned Authority	C	Y	E															Y	U	
4510	Apportionments	C	Y	E												Y				U	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y				U	
4610	Allotments - Realized Resources	C	Y	E																U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B															Y	U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															Y	U	
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U	
4650	Allotments - Expired Authority	C	Y	B															Y	E	
4650	Allotments - Expired Authority	C	Y	E															Y	E	
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U	
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U	

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4720	Commitments - Programs Exempt From Apportionment	C	Y	E																	U	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											Y	U/E	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y	Y				Y				Y			Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y				Y				Y			Y	U/E	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							Y	U/E	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E								Y	Y							Y	U/E	
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Y	E																Y	U/E	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Y	E													Y			Y	U/E	
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y				Y				Y			Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y				Y				Y			Y	U/E	
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y	Y				Y				Y			Y	U	
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y	Y				Y				Y			Y	U	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							Y	U/E	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	Y	E																Y	U/E	
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	Y	E							Y						Y			Y	U/E	
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y				Y				Y			Y	U/E	

Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.



SUPPLEMENT

Section IV

**Fiscal 2009 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.

3/ In the first quarter of fiscal 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of fiscal 2008, agencies still showed prior-year adjustments as though they were current-year activity on the SF 133 reports. Since the third quarter of fiscal 2008, prior-year adjustments are shown on SF 133 lines 1B, 12A2, and 12B2 and the FACTS II generated FMS 2108.

## SUPPLEMENT

## Section IV

## Fiscal 2009 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	Normal_Balance_Indicator/2	C	Credit
Advance_Flag	P	Advanced in Prior Year	Normal_Balance_Indicator/2	D	Debit
Advance_Flag	X	Not Applicable	Prior_Year_Adjustment	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Apportionment_Category	A	Category A	Prior_Year_Adjustment	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Apportionment_Category	B	Category B	Prior_Year_Adjustment	X	Not an adjustment to prior-year reporting
Apportionment_Category	C	Exempt From Apportionment	Reimbursable_Flag	D	Direct
Authority_Type	D	Advance Appropriation	Reimbursable_Flag	R	Reimbursable
Authority_Type	P	Appropriation	TAFS_Status/2	E	Expired
Authority_Type	B	Borrowing Authority	TAFS_Status/2	U	Unexpired
Authority_Type	C	Contract Authority	Transaction_Partner	F	Federal
Authority_Type	R	Re-appropriation	Transaction_Partner	X	NonFederal
Authority_Type	S	Spending Authority From Offsetting Collections	Transaction_Partner	E	NonFederal Exception
Availability_Time	A	Available in current period	Year_Of_Budget_Authority	BAL	Outlays from balances brought forward
Availability_Time	S	Available in subsequent period	Year_Of_Budget_Authority	NEW	Outlays from new budget authority
Begin_End_Indicator/2	B	Beginning Balance			
Begin_End_Indicator/2	E	Ending Balance			
BEA_Category_Indicator	D	Discretionary			
BEA_Category_Indicator	M	Mandatory			
Borrowing_Source	F	Federal Financing Bank			
Borrowing_Source	P	Public			
Borrowing_Source	T	Treasury			
Debit/Credit	C	Credit			
Debit/Credit	D	Debit			
Definite_Indefinite_Flag/2	D	Definite			
Definite_Indefinite_Flag/2	I	Indefinite			
Function	DEF	National defense			
Function	NND	Non-National defense			