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SECTION IV

Fiscal 2008 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	PY Adj./3	TAFS Status/2	Def. Indef./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		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	
4281	Actual Program Fund Subsidy Receivable	D	Y	B														Y		Y	U/E	
4281	Actual Program Fund Subsidy Receivable	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	

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4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y								Y		Y	U	
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	

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4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																		U	
4700	Commitments - Programs Subject to Apportionment	C	Y	E																		U	
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 2008 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 FY 2008, agencies must separately report adjustments in their FACTSII trial balance submissions. During the first two quarters of FY 2008, agencies will continue with past practice and show adjustments as though they are current-year activity on the SF 133 reports. Starting in the third quarter of FY 2008, plan to show adjustments on the SF 133 lines 1B, 12A2, and 12B2. The FY 2008 third quarter FACTS II generated FMS 2108 will display the Prior_Year_Adjustment attribute.

SUPPLEMENT

Section IV

Fiscal 2008 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			