

Financial Management Service

# FACTS II

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## *Bulk File Transfer File Formats*



Department of the Treasury  
*Financial Management Service* **fms**

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 Financial Management Service  
 FACTS II  
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Version	Changes
2.0	Updated Contact Information File, Bulk Transfer File, and SGL Account File. Added new section on Filenames and Other Information. Added additional Special Processing Notes. Keys are now in bold.
3.0	Added Category B Footnote (Stub) support and example of file layout.
4.0	Added support for Category B Text on the SGL Account Detail. Modified Footnote Detail layout. Modified ATB/SGL Status. Added a new record layout for detail ATB/SGL Status.
4.1	Added filler and Debit/Credit Indicator to the Footnote Detail Record. Added a new Special Processing note. Modified filler on SGL Account Detail and Trailer Detail.
5.0	Fixed Main Account on MAF (Output) to be a length of 4.
5.1	Fixed Fiscal Year on MAF (Output) to be a length of 4.
6.0	Added a Trailer Record for Contact Information so multiple records could be sent in via bulk. Changed Authority Code value for appropriation from "A" to "P".
6.1	Fiscal Year changed from two fields, each two characters in length, to a single field with a length of four characters.
6.2.1	Corrected lengths for Sub Account Symbol, Account Split Sequence, and MAF Sequence to 3 characters on all records. Added notes on the MAF (Output).
7.0	New format including beginning of Fiscal Year 2002 (FY 02) changes. Expanded descriptions. Added Net outlays field to MAF.
8.0	FY 02 changes. Deleted Contact Information and Request Record (Input) and Contact Information and Request Record Trailer

Version	Changes
	(Input), previously Sections 2.1 and 2.2. User must update contact information online.
9.0	Combined Section 2.1 and 2.2, Bulk Transfer File Detail (Input) and Bulk Transfer File Footnote (Input), keeping field names that were not duplicated. Revised Descriptions making them more user friendly.
9.1	Revised the Public Law field.
10.0	Expanded Description for the DETAIL_COUNT and FOOTNOTE_COUNT fields in Section 2.2.
11.0	Revised Section 2.6 Master Account File (Output)
11.1	Revised Section 2.1 Bulk Transfer File Detail and Footnote (Input)
11.2	Removed: Section 2.3- ATB/SGL Summary Status (Output), Section 2.4- ATB/SGL Detailed (Output)
12.0	Revised Descriptions
12.1	Revised Reporting PROGRAM_RPT_CAT _NUM Description. Revised APPOR_CAT_B_DETAIL description.
12.2	Revised PROGRAM_RPT_CAT _NUM and APPOR_CAT_B_DETAIL by redefining as a number from 000-255.
12.3	Revised Public Law Description in section 2.1
12.4	Revised dollar amount description
13.0	Add the new attribute: Prior Year Adjustments to Section 2.1.
13.1	Revise the Prior Year Adjustment Attribute in Section 2.1
13.2	Removed Deficiency Flag, Transfer to From, and Def Liquidation Flag
13.3	Change Apport_CAT_CODE description in Section 2.1
13.4	Remove Public Law Attribute from Section 2.1

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## Special Processing Notes

- All text fields are left justified with trailing spaces unless otherwise specified.
- All numeric fields are right justified with leading zeroes.
- All amounts are right justified with leading zeroes and the last two positions are assumed cents.
- All phone numbers must include an area code.
- TAFS (Treasury Appropriation Fund Symbol) is defined in the Bulk Transfer File as fields DEPT\_REGULAR through ATB\_SEQ\_NUM. (Removed from Section 2.1, refer to Sections 2.3 and 2.4).
- The Bulk Transfer File can contain multiple accounts (with both SGL and Footnote Detail), sorted by TAFS and Record Indicator. It can also contain multiple Preparer IDs. The last record must be the Trailer Record.

## File Formats

### 2.1 Bulk Transfer File Detail and Footnote (Input)

You must supply all values in your detail records; the Client Bulk program does not assign any default values. All SGL account attributes must contain acceptable values specified in either the SGL Accounts and Attributes file (see page 6) or the SGL Attribute Values table (see page 11).

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number (required)
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year (required) Four possible formats: <ul style="list-style-type: none"> <li>9999 - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations.</li> <li>bb99 - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations.</li> <li>bbbX - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished.</li> <li>bbbM - M account. The first three positions are blank.</li> </ul>
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account (required)
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account (required)
MAF_SEQUENCE_NUM	3	16	18	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental (required)

Field Name	Length	Starting Column	Ending Column	Type	Description
PROGRAM_RPT_CAT_NUM	3	19	21	9	Program Reporting Category Number is a number from 001-255 that is required if APPOR_CAT_CODE = A or B. If the field is not required, the default value is 000.
PROGRAM_RPT_CAT_TXT	25	22	46	X	Program Reporting Category Text. Required if APPOR_CAT_CODE = A or B).
SGL_ACCT_NUMBER	4	47	50	X	SGL Account Number (required)
RECORD_INDICATOR	1	51	51	X	Valid values for this field are D or F where D=Detail Record and F=Footnote Detail Record.
COHORT	2	52	53	99	Fiscal year used when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years and used only for credit financing TAFSS. If the account is a Federal Account, then a cohort is NOT needed and a Fiscal year should not be entered. When no cohort is needed, two blank spaces should be entered for the default value.
BEGIN_END	1	54	54	X	Beginning/Ending Balance Flag. Indicates whether the balance of an SGL account /attribute combination is at the start of the fiscal year or at the end of a period (required).
INDEF_DEF_FLAG	1	55	55	X	Indefinite/Definite Flag. Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors).
APPOR_CAT_B_DETAIL	3	56	58	9	Apportionment Category B Detail is a number from 001-255 that is required if APPOR_CAT_CODE = B. If the field is not required, the default value is 000.
APPOR_CAT_B_TXT	25	59	83	X	Apportionment Category B Text (Required if APPOR_CAT_CODE = B)
blank	7	84	90	X	This field used to be for Public Law. As of 1 <sup>st</sup> Quarter 2010. Public Law is not a FACTS II required attribute.
APPOR_CAT_CODE	1	91	91	X	Apportionment Category Code. Identifies OMB apportionments by calendar quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are Exempt from Apportionment (Category C).
AUTHORITY_TYPE	1	92	92	X	Authority Type. Identifies types of budgetary resources when it is not possible to do so by the SGL account number.
GOV_CODE (TRANSACTION PARTNER)	1	93	93	X	Government Transaction Partner, also known as Government Code. Indicates the type of entity involved in transactions with the reporting entity.

Field Name	Length	Starting Column	Ending Column	Type	Description
TRANSFER_AGENCY	2	94	95	X	Transfer Agency. Treasury department code of agency receiving funds. This field must be a valid Department Regular number. If this is not a Transaction Account or if the TRANSFER_ACCT is defaulted, then this field will NOT be required and the default value is 2 blank spaces.
TRANSFER_ACCT	4	96	99	X	Transfer Account. Treasury account code of receiving agency. Must be a valid account for the TRANSFER_AGENCY. The default value for this field is 4 blank spaces.
(blank)	1	100	100	X	Used to be the Transfer To/From Code. This attribute is derived by FMS and is no longer input from agencies. Value is 1 blank space.
REIMBURSABLE_FLG	1	101	101	X	Reimbursable Flag. Identifies if amounts for goods, services, and joint project support are financed by offsetting collections.
YEAR_BUDGET_AUTH	4	102	105	X	Year of Budget Authority. Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFSs (X-year) that are not credit financing TAFSs. Distinguishes outlays from new obligational authority versus outlays from carried forward balances.
BEA_CATEGORY	5	106	110	X	BEA Category Code. Indicates whether the BEA (Budget Enforcement Act) category is mandatory or discretionary.
BORROWING_SOURCE	5	111	115	X	Borrowing Source Code. Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank (required if AUTHORITY_TYPE = B and SGL attribute BORROW_SOURCE_IND = Y).
PRIOR YEAR ADJ	1	116	116	X	Prior Year Adjustments. Used to identify prior year data from current year data on the 133. This attribute is supplied by the agency, not derived by FMS. The default value, meaning this is not an adjustment to prior-year reporting, is one blank space. Optional if SGL attribute PY ADJ = Y. <ul style="list-style-type: none"> <li>• Use B for adjustments to prior-year reporting - backdated in Treasury's central accounting system.</li> <li>• Use P for adjustments to prior-year reporting - not backdated in Treasury's central accounting system</li> </ul> <p>*****EFFECTIVE 1<sup>st</sup> QUARTER 2008*****</p>
ADVANCE_FLAG	1	117	117	X	Advanced Flag. Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable.
CURRENT_PERMANENT_FLAG	1	118	118	X	Current/Permanent Flag. Identifies whether the status of budget authority is current or permanent.



Field Name	Length	Starting Column	Ending Column	Type	Description
(blank)	1	119	119	X	Used to be Definite Liquidation Flag. No longer used. Value is 1 blank space.
(blank)	1	120	120	X	Used to be the Deficiency Flag. This attribute is derived by FMS and is no longer input from agencies. Value is 1 blank space.
AVAILABILITY_FLAG	1	121	121	X	Availability Flag. Identifies whether an SGL account's budgetary resource availability is in the current period or in a subsequent period.
LEGISLATION_FLAG	1	122	122	X	Type of Legislation. This field is not required starting fiscal year 2002 and must be blank.
FUNCTION	3	123	125	X	OMB Function Code. Classifies data according to major purpose served, used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974. Valid entries for this field include DEF or NND where DEF = Defense and NND = Non Defense. If the purpose of the funds is neither Defense nor Non Defense, then enter a default value of 3 blank spaces. This attribute is derived by FMS.
DOLLAR_AMOUNT	17	126	142	9	Dollar Amount. Last two positions assumed decimal. Restricted to 17 positions to accommodate GOALS (required).
DEBIT_CREDIT	1	143	143	X	Debit/Credit Indicator (required)
FOOTNOTE_SEQ	3	144	146	9	Footnote Sequence is a number from 001-999 that is required if RECORD_IND= F. If the RECORD_IND field = D, then enter a default value of NULL (or 3 blank spaces).
FOOTNOTE_TXT	255	147	401	X	Footnote Text is required if RECORD_IND= F. If the RECORD_IND = D, then enter a default value NULL (or 255 blank spaces).

## 2.2 Bulk Transfer File Trailer (Input)

The Bulk Transfer File Trailer is *not required* when submitting a bulk file. However, if you choose to submit your bulk file with the trailer you must use the following format.

Field Name	Length	Starting Column	Ending Column	Type	Description
RECORD_INDICATOR	3	1	3	X	TRL=Trailer record
DETAIL_COUNT	10	4	13	9	Total Number of Detail Records. 10-digit numeric field with preceding zeroes. For example, 000000009 is the total number of data records and footnote records. <b>NOTE: THIS NUMBER DOES NOT INCLUDE THE TRAILER RECORD.</b>
FOOTNOTE_COUNT	10	14	23	9	Total Number of Footnote Records. 10 digit numeric field with preceding zeroes. For example, 000000012 is the total number of footnote records. This number does not include data records or the trailer record.
FILLER	378	24	401	X	The default value of this field is NULL or 378 blank spaces.

## 2.3 SGL Accounts and Attributes (Output)

Field Name	Length	Starting Column	Ending Column	Type	Mask/Value	Description
REPORT_FISCAL_YEAR	4	1	4	9	YYYY	Year stamp when SGL account was added to the file or updated
SGL_ACCOUNT	4	5	8	X		SGL Account Number
ACCOUNT_TITLE	125	9	133	X		SGL Account Title
BEGIN_END_BALANCE_IND	1	134	134	X	B=Beginning Balance E=Ending Balance	Beginning/Ending Balance Code Indicator
NORMAL_BALANCE_IND	1	135	135	X	C=Credit D=Debit	Normal Credit or Debit Balance Indicator.
TRANS_AGENCY_IND	1	136	136	X	Y=Yes, N=No	Transfer Agency Indicator
TRANS_ACCT_IND	1	137	137	X	Y=Yes, N=No	Transfer Account Indicator
APP_CATEGORY_IND	1	138	138	X	Y=Yes, N=No	Apportionment Category Code Indicator
REIMBURSABLE_FLG_IND	1	139	139	X	Y=Yes, N=No	Reimbursable Flag Indicator

Field Name	Length	Starting Column	Ending Column	Type	Mask/Value	Description
YEAR_BUDGET_AUTH_IND	1	140	140	X	Y=Yes, N=No	Year of Budget Authority Indicator
DEF_INDEF_IND	1	141	141	X	Y=Yes, N=No	Indefinite/Definite Flag Indicator
BEA_CATEGORY_IND	1	142	142	X	Y=Yes, N=No	BEA Category Code Indicator
BORROW_SOURCE_IND	1	143	143	X	Y=Yes, N=No	Borrowing Source Indicator
ADVANCE_FLG_IND	1	144	144	X	Y=Yes, N=No	Advance Flag Indicator
AUTHORITY_TYPE_IND	1	145	145	X	Y=Yes, N=No	Authority Type Indicator
CURRENT_PERMANENT_IND	1	146	146	X	Y=Yes, N=No	Current/Permanent Flag Indicator. No longer used.
DEF_LIQUID_FLG_IND	1	147	147	X	Y=Yes, N=No	Definite Liquidation Flag Indicator. No longer used.
AVAILABILITY_IND	1	148	148	X	Y=Yes, N=No	Availability Flag Indicator
LEGISLATION_IND	1	149	149	X	Y=Yes, N=No	Legislation Indicator. No longer used.
PUBLIC_LAW_IND	1	150	150	X	Y=Yes, N=No	Public Law Indicator
OMB_FUNCTION_IND	1	151	151	X	Y=Yes, N=No	Classification Function Indicator
AMT_IND	1	152	152	X	Y=Yes, N=No	Amount Indicator
DEBIT_CREDIT_IND	1	153	153	X	Y=Yes, N=No	Debit/Credit Notation Indicator
TRANS_PARTNER_IND	1	154	154	X	=Yes, N=No	Transaction Partner Indicator
FINANCIAL_MEASURE_IND	1	155	155	X	TBD by BRB	Used to classify SGL account into specific STAR Accounting groups.
UNEXPIRED_OR_EXPIRED	1	156	156	X	A=Expired U=Unexpired	Used to determine if the SGL account is valid based on the last two digits of the Fiscal Year field. Do not include this field in the bulk transfer ATB/SGL record.

## 2.4 Master Account File (Output)

The PRE\_CLOSING\_BALANCE and NET\_OUTLAYS fields are right justified with leading zeroes. However, the left-most column of each field contains an amount sign indicator: “0” if the amount is positive, “-” if the amount is negative.

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year Four possible formats: <ul style="list-style-type: none"> <li>▪ <i>9999</i> - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations.</li> <li>▪ <i>bb99</i> - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations.</li> <li>▪ <i>bbbX</i> - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished.</li> <li>▪ <i>bbbM</i> - M account. The first three positions are blank.</li> </ul>
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account
ACCT_SPLIT_SEQ_NUM	3	16	18	9	Part of TAFS - Sequence of Account split components, 000 indicates not an account split
MAF_SEQUENCE_NUM	3	19	21	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental
RECORD_TYPE_7	3	22	24	X	Record Type 7 Indicator
MASTER_PREPARER_IND	1	25	25	X	Preparer ID is a Master Preparer for an account split
ACCT_SPLIT_ALLOC_IND	1	26	26	X	Account Balance has been divided by the Master Preparer among the members of an account split
PREPARER_ID	8	27	34	X	The Preparer ID

Field Name	Length	Starting Column	Ending Column	Type	Description
PRE_CLOSING_BALANCE	18	35	52	9	Amount representing the pre-closing undisbursed or unexpended balance as of the fiscal year-end for each TAFS. This amount will agree with the ending balance shown on the FMS Form 6653/6654: Undisbursed Appropriation Account Ledger and Trial Balance for the corresponding month and year. It should also agree with the fund balance with Treasury, prior to posting closing entries. Last two positions assumed decimal. Note: The FACTS II Client program calls this the "Undisbursed Balance" while the printed version of the FMS Form 2108 calls this amount the "Pre-closing Unexpended Balance".
NET_OUTLAYS	18	53	70	9	The amount representing the net of collections and disbursements reported to date for the current fiscal year for the TAFS. Last two positions assumed decimal.
CHAPTER	2	71	72	X	Chapter Number. For use in the Treasury Annual Report.
GOALS_FLAG	1	73	73	X	GOALS Flag. Indicates if the TAFS is reported to GOALS. Y=Yes N=No
APPROP_FLAG	1	74	74	X	Appropriation Flag. Indicates if the TAFS appropriation is definite or indefinite. B or blank=Definite I=Indefinite For SGL account number 4391, if the Appropriation Flag is blank, you cannot include the account in your bulk transfer file.
CERTIFY_FLAG	1	75	75	X	BRB Certification Flag. Indicates if the TAFS is certified by the BRB (Budget Reports Branch) in Treasury. Y=Yes N or blank=No
BORROW_FLAG	1	76	76	X	Borrow Flag. Indicates if the borrowing authority on this TAFS is definite or indefinite. D=Definite I=Indefinite Also known as the Definite/Indefinite Flag.
BULK_NONBULK_IND	1	77	77	X	Bulk/Non-Bulk Flag. Indicates if FMS is accepting this TAFS in bulk file transfers. Y=Yes N=No

Field Name	Length	Starting Column	Ending Column	Type	Description
FMS_SOURCE_IND	1	78	78	X	FMS Interface Indicator. Indicates if the TAFS is in the FMS STAR database. Y=Yes N=No
OMB_SOURCE_IND	1	79	79	X	OMB Interface Indicator. Indicates if the TAFS is in the OMB system database. Y=Yes N=No

## SGL Attribute Values File (Output)

Field Name	Length	Starting Column	Ending Column	Type	Values
Attribute Name	30	1	30	X	Attribute Name
SGL Account Number	4	31	34	X	SGL Account Number Default=XXXX Exception=SGL Account Number
Allowable Attribute Value	9	35	43	X	Attribute Code Value (Left Justified) - See Allowable SGL Attribute Values
Attribute Description	30	44	73	X	Attribute Description - See Allowable SGL Attribute Values

## Allowable SGL Attribute Values

Field Name	Attribute	Values
ADVANCED_CODE	Advanced Flag	Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable. F=Advanced from future year (effective 2002) P=Advanced in prior year X=Not applicable (effective 2002)
APPOR_CAT_CODE	Apportionment Category	Identifies OMB apportionments by calendar quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B). A=Category A B=Category B C=Exempt from apportionment
AUTHORITY_CODE	Authority Type	Identifies types of budgetary resources when it is not possible to do so by the SGL account number. B=Borrowing authority C=Contract authority D=Advance appropriation (effective 2002) L=Proceeds of loan asset sales with recourse (effective 2002) P=Appropriation R=Re-appropriation S=Spending authority from offsetting collections
AVAIL_CODE	Availability Flag	Identifies whether an SGL account's budgetary resource availability is in the current period or in a subsequent period. A=Available in the current period S=Available in a subsequent period
BEA_CAT_CODE	BEA Category Code	Indicates whether the BEA (Budget Enforcement Act) category is mandatory or discretionary. D=Discretionary M=Mandatory



Field Name	Attribute	Values
BALANCE_CODE	Beginning/Ending Balance Code	Indicates whether the balance of an SGL account /attribute combination is at the start of the fiscal year or at the end of a period. B=Beginning balance E=Ending balance
BORROWING_SOURCE_CODE	Borrowing Source Code	Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank. F=Federal financing bank (effective 2002) P=Public T=Treasury
DB_CR_CODE	Debit/Credit Code	Indicates whether the submission amount is debited or credited to the SGL account. C=Credit D=Debit
DEF_INDEFINITE_CODE	Definite/Indefinite Flag	Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors). D=Definite I=Indefinite
OMB_FUNCTION_CODE	OMB Function Code	Classifies data according to major purpose served, used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974. DEF=National defense (effective 2002) NND=Non-national defense (effective 2002)
REIMB_AVAIL_CODE	Reimbursable Flag	Identifies if amounts for goods, services, and joint project support are financed by offsetting collections. D=Direct R=Reimbursable
GOV_CODE	Transaction Partner	Indicates the type of entity involved in transactions with the reporting entity. Also known as the Government Code. E=Non-federal exception F=Federal (effective 2002) X=Non-federal (effective 2002)

Field Name	Attribute	Values
UNEXPIRED_OR_EXPIRED	Unexpired or Expired	Used to determine if the SGL account is valid based on the last two digits of the Fiscal Year field. Do not include this field in the bulk transfer ATB/SGL record. A=Any E=Expired U=Unexpred
YEAR_BUDGET_AUTH	Year of Budget Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFSs (X-year) that are not credit financing TAFSs. Distinguishes outlays from new obligational authority versus outlays from carried forward balances. BAL=Outlays from balances brought forward (effective 2002) NEW=Outlays from new budget authority (effective 2002)