U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

<u>Pa</u>	<u>ge Number</u>
Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2004 USSGL Account Attribute Table - FACTS I	IV - 5
Fiscal 2005 USSGL Account Attribute Table - FACTS I	IV - 11
FACTS I - USSGL Account Attributes - Easy Reference	IV - 17

Note: Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.

T/L S2 04-02 IV - 1 September 2004

	Page Number
Attributes Used To Prepare Budgetary Reports:	IV - 19
FACTS II - Entity Relationship Diagram	IV - 21
FACTS II - Entity Definition Report	IV - 25
FACTS II - Attribute Definition Report	IV - 35
Fiscal 2004 USSGL Account Attributes Table - FACTS II	IV - 55
USSGL Account Attributes Easy Reference Fiscal 2004	IV - 63
Fiscal 2005 USSGL Account Attributes Table - FACTS II	IV - 65
USSGL Account Attributes Easy Reference Fiscal 2005	IV - 73

T/L S2 04-02 IV - 2 September 2004

Attributes Used to Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto the Web site at www.fms.treas.gov/cfs/dev.

T/L S2 04-02 IV - 3 September 2004

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

			System		
Attribute Name	Attribute Definition	Domain	Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

T/L S2 04-02 IV - 4 September 2004

	USSGL Account				SGL Account justed Trial B		
	COOCE ACCOUNT		Adjusted Thai Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.
	Fund Balance With Treasury	D					
	Undeposited Collections	D	N				Y
	Imprest Funds	D	N				
	Funds Held by the Public	D	N				
	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Υ	Y			Υ
	Allowance for Loss on Accounts						
1319	Receivable	С	Υ	Υ			Υ
	Employment Benefit Contributions						
1320	Receivable	D	Υ	Υ			
	Taxes Receivable	D	N				Υ
	Allowance for Loss on Taxes		1				
1320	Receivable	С	N				Υ
1323	Receivable for Transfers of Currently		- IN				· · · · · · · · · · · · · · · · · · ·
1220	Invested Balances	n	_	V			
		<u>D</u>	F	Y Y			
	Expenditure Transfers Receivable	D	F				
1340	Interest Receivable	D	Y	Y			Y
	Allowance for Loss on Interest	_					
	Receivable	С	Y	Y			Y
1350	Loans Receivable	D	Υ	Υ			
	Allowance for Loss on Loans						
1359	Receivable	C	Y	Υ			
	Penalties, Fines, and Administrative						
1360	Fees Receivable	D	Υ	Υ			Υ
	Allowance for Loss on Penalties,						
	Fines, and Administrative Fees						
1369	Receivable	С	Y	Υ			Υ
	Allowance for Subsidy	C	N				
	Advances to Others	D	Υ	Y			
	Prepayments	D	Ϋ́	Y			
	Operating Materials and Supplies Held	_		·			
1511	for Use	D	N				
1011	Operating Materials and Supplies Held						
1512	in Reserve for Future Use	D	N				
1312	Operating Materials and Supplies	U	· IN				
1510	Excess, Obsolete, and Unserviceable	D	N				
1513			N				
4544	Operating Materials and Supplies Held						
1514	for Repair	D	N				
4	Operating Materials and Supplies -	^					
	Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
	Inventory Held in Reserve for Future						
1522		D	N				
1523	Inventory Held for Repair	D	N				
	Inventory - Excess, Obsolete, and						
	Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
	Inventory - Finished Goods	D	N				
	Inventory - Allowance	С	N				
	Seized Monetary Instruments	D	N				
	Seized Cash Deposited	D	N N				
	Forfeited Property Held for Sale	<u>D</u>	N				
1071	Forfeited Property Held for Donation o						
		D	N				
1542							

	USSGL Account				SGL Account justed Trial B				
	00002710000			1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.53.53.1.5					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial		
1551	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	С	N						
	Commodities Held Under Price								
	Support and Stabilization Support								
1561	Programs	D	N						
1569	Commodities - Allowance	С	N						
1571	Stockpile Materials Held in Reserve	D	N						
	Stockpile Materials Held for Sale	D	N						
	Other Related Property	D	N						
	Other Related Property - Allowance	C	N						
	Investments in U.S. Treasury		.,						
	Securities Issued by the Bureau of the								
1610	Public Debt	D	F	Υ					
1010	Discount on U.S. Treasury Securities	U	. '	l l					
	Issued by the Bureau of the Public								
1011		0	_	V					
1611	Debt	С	F	Y					
	Premium on U.S. Treasury Securities								
	Issued by the Bureau of the Public	_	_						
1612	Debt	D	F	Y			mana and an		
	Amortization of Discount and Premium								
	on U.S. Treasury Securities Issued by								
	the Bureau of the Public Debt	D	F	Y					
1618	Market Adjustment - Investments	D	Υ	Y					
	Investments in Securities Other Than								
	the Bureau of the Public Debt								
1620	Securities	D	Υ	Υ					
	Discount on Securities Other Than the								
1621	Bureau of the Public Debt Securities	С	Υ	Υ					
	Premium on Securities Other Than the								
1622	Bureau of the Public Debt Securities	D	Y	Υ					
	Amortization of Premium and Discount			-			***************************************		
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Y	Υ					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau								
1630	of the Public Debt	D	F	Υ					
1000	Discount on U.S. Treasury Zero	U		<u> </u>					
	Coupon Bonds Issued by the Bureau								
1624	of the Public Debt	С	F	Y					
1031		<u> </u>	Г	I					
	Amortization of Discount on U.S.								
4	Treasury Zero Coupon Bonds Issued	_	_						
1633	by the Bureau of the Public Debt	D	F	Y					
	Market Adjustment - Investments in	_							
1638	U.S. Treasury Zero Coupon Bonds	D	F	Y					
	Contra Market Adjustment -								
	Investments in U.S. Treasury Zero								
	Coupon Bonds	С	F	Υ					
1690	Other Investments	D	Y	Y					
1711	Land and Land Rights	D	N						
	Improvements to Land	D	N						
	Accumulated Depreciation on								
1719	Improvements to Land	С	N						
	Construction-in-Progress	D	N				······································		
0	Buildings, Improvements, and		,	L					
	Renovations	D	N						

	USSGL Account				SGL Account justed Trial B		
	USSGL Account			alances			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodia Noncust
	Accumulated Depreciation on						
	Buildings, Improvements, and						
1739	Renovations	С	N				
	Other Structures and Facilities	D	N				
	Accumulated Depreciation on Other		.,				
17/10	Structures and Facilities	С	N				
····	Equipment	D	N				
1730	Accumulated Depreciation on	ט	· IN				
1750		0	NI NI				
	Equipment	С	N				
1810	Assets Under Capital Lease	D	N				
	Accumulated Depreciation on Assets						
	Under Capital Lease	C	N				
1820	Leasehold Improvement	D	N				
	Accumulated Amortization on						
1829	Leasehold Improvements	С	N				
	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
	Accumulated Amortization on Internal-						
1839	Use Software	С	N				
	Other Natural Resources	D	N				
	Allowance for Depletion	C	N				
	Other General Property, Plant, and						
1800	Equipment	D	N				
1030	Accumulated Depreciation on Other	D	· · · · · ·				
4000	General Property, Plant, and	_	N.				
	Equipment	C	N				
	Receivable from Appropriations	D	F	Υ			Υ
	Other Assets	D	Y	Y			
	Accounts Payable	С	Υ	Υ			Y
	Disbursements in Transit	С	Υ	Υ			~**********
	Contract Holdbacks	С	Y	Υ			
2140	Accrued Interest Payable	С	Y	Υ			
	Payable for Transfers of Currently						
2150	Invested Balances	С	F	Υ			
2155	Expenditure Transfers Payable	С	F	Υ			
	Entitlement Benefits Due and Payable	C	N				
	Subsidy Payable to the Financing		.,				
2170	Account	С	F	Υ			
2110	Contra Liability for Subsidy Payable to		'	<u>_</u>			
2170			F	Y			
	the Financing Account	D		<u> </u>			
	Loan Guarantee Liability	С	N	V			····
	Other Accrued Liabilities	С	Y	Y			
	Accrued Funded Payroll and Leave	С	N				
2211	Withholdings Payable	С	N				***************************************
	Employer Contributions and Payroll						
2213	Taxes Payable	С	Υ	Υ			
	Other Post-Employment Benefits Due						
2215	and Payable	С	Y	Υ			
	Pension Benefits Due and Payable to						
2216	Beneficiaries	С	N				
	Benefit Premiums Payable to Carriers	C	N N				****
11	Life Insurance Benefits Due and		.,,				
2240		_	NI				
	Payable to Beneficiaries	С	N				
	Unfunded Leave	С	N				
2225	Unfunded FECA Liability	С	F	Y			
	Other Unfunded Employment Related						
	Liability	С	Υ	Υ			
0040	Advance From Others	С	Y	Υ			

	USSGL Account				SGL Account justed Trial B		
	CCCCE / NOCOUNT						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial
2320	Deferred Credits	С	Y	Υ			
	Liability for Deposit Funds, Clearing Accounts, and Undeposited						
2400	Collections	С	Υ	Υ			
2510	Principal Payable to the Bureau of the Public Debt	С	F	Y			
2520	Principal Payable to the Federal Financing Bank	С	F	Y			
	Securities Issued by Federal Agencies Under General and Special Financing						
2530	Authority	С	Υ	Υ			
	Discount on Securities Issued by						
	Federal Agencies Under General and						
2531	Special Financing Authority	D	Υ	Υ			
·	Premium on Securities Issued by						
	Federal Agencies Under General and						
2532	Special Financiang Authority	С	Υ	Υ			
2002	Amortization of Discount and Premium		I .	<u> </u>			
	on Securities Issued by Federal						
0500	Agencies Under General and Special	_	V	V			
	Financing Authority	D	Y	Y			
	Participation Certificates	С	Y	Y			
	Other Debt	C	Y	Y			
	Actuarial Pension Liability	С	N				
	Actuarial Health Insurance Liability	С	N				***
2630	Actuarial Life Insurance Liability	С	N				
2650	Actuarial FECA Liability	С	N				
2690	Other Actuarial Liabilities	С	N				
	Prior Liens Outstanding on Acquired						
2910	Collateral	С	N				
	Contingent Liabilities	С	N				
	Capital Lease Liability	C	Υ	Y			
	Liability for Subsidy Related to			·			
2950	Undisbursed Loans Accounts Payable From Canceled	С	F	Υ			
2060	Appropriations	С	Υ	Υ			
	Resources Pavable to Treasurv	C	F	Y			Y
		C					
	Custodial Liability	C	Y	Y			S
	Other Liabilities			Y			
2995	Estimated Cleanup Cost Liability	С	N				
3100	Unexpended Appropriations - Cumulative	С					
	Unexpended Appropriations -		***************************************				
3101	Appropriations Received	С					
	Unexpended Appropriations -						
3102	Transfers-In	С	F	Υ			
3.02	Unexpended Appropriations -			_ '			
3102	Transfers-Out	D	F	Υ			
5103	Unexpended Appropriations -	ט	F	I			······································
2400		0					
	Adjustments	C					
3107	Unexpended Appropriations - Used	D					
	Unexpended Appropriations - Prior-	_					
3108	Period Adjustments - Restated	D					
	Unexpended Appropriations - Prior-						
	Period Adjustments - Not Restated	D					······································
	Cumulative Results of Operations	С					
5100	Revenue from Goods Sold	С	Y	Υ	X	Y	
F400	Contra Revenue for Goods Sold	D	Υ	Y	X	Y	

	USSGL Account				SGL Account justed Trial B		
	USSGL ACCOUNT			Au	justeu IIIai b	alances	
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.
	Revenue From Services Provided	С	Y	Υ	X	Y	
5209	Contra Revenue for Services Provided		Y	Υ	X	Y	
5310	Interest Revenue - Other	С	Y	Υ	Y	Y	Y
5311	Interest Revenue - Investments	С	Y	Y	Υ	Y	Y
5312	Interest Revenue - Borrowings/Loans	С	Υ	Υ	Υ	Y	Υ
	Contra Revenue for Interest Revenue						
5317	Loans Receivable	D	Υ	Υ	Y	Y	Υ
	Contra Revenue for Interest Revenue						
5318	Investments	D	Υ	Υ	Υ	Y	Υ
	Contra Revenue for Interest Revenue						
5310	Other	D	Y	Y	Υ	Y	Υ
0010	Penalties, Fines, and Administrative			I			I
5320	Fees Revenue	С	Y	Y	Υ	Y	Υ
3320	Contra Revenue for Penalties, Fines,	U U	I	I	I	Ī	I
5000		_	V	V	V	\ \ \ \	V
	and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	С	Y	Y	Y	Y	
	Contra Revenue for Benefit Program	_					
5409	Revenue	D	Υ	Y	Υ	Y	
	Insurance and Guarantee Premium						
5500	Revenue	С	N		X	Y	
	Contra Revenue for Insurance and						
5509	Guarantee Premium Revenue	D	N		X	Y	
	Donated Revenue - Financial						
5600	Resources	С	N		Т		
	Contra Revenue for Donations -						
5609	Financial Resources	D	N		Т		
	Donated Revenue - Nonfinancial						
5610	Resources	С	N		Т		
- 0010	Contra Donated Revenue -				•		
5610	Nonfinancial Resources	D	N		Т		
	Expended Appropriations	C	IN		•		
3700	Expended Appropriations - Prior-	<u> </u>					
5700							
5708	Period Adjustments - Restated	С					
	Expended Appropriations - Prior-	_					
5709	Period Adjustments - Not Restated	С					
	Financing Sources Transferred In						
5720	Without Reimbursement	С	F	Y			
	Financing Sources Transferred Out						
5730	Without Reimbursement	D	F	Υ			
	Appropriated Earmarked Receipts						***************************************
5740	Transferred In	С	F	Υ			
	Appropriated Earmarked Receipts	***************************************					
5745	Transferred Out	D	F	Υ			
	Expenditure Financing Sources -						
5750	Transfers-In	С	F	Υ			
0.00	Nonexpenditure Financing Sources -		·				
5755	Transfers-In	С	F	Y			
3733	Expenditure Financing Sources -		'	I			
E760		ר	F	V			
3/60	Transfers-Out	D	F	Y			
F7^-	Nonexpenditure Financing Sources -	_	_	.,			
5765	Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	С	F	Y			
	Other Financing Sources	С	F	Y			
	Adjustment of Appropriations Used	D					
	Tax Revenue Collected	С	Y	Y	Т		Y
5801	Tax Revenue Accrual Adjustment	С	Y	Y	Т		Y
	Contra Revenue for Taxes	D	Y	Y	Т		Υ

	LICCOL Assessmt		USSGL Account Attributes Adjusted Trial Balances							
	USSGL Account			Ad	justed Trial B	aiances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodia Noncust			
	Tax Revenue Refunds	D	Y	Y	Т	Capianolichi	Y			
	Other Revenue	C	Y	Y	Y	Y	. Y			
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y			
	Collections for Others	D	Ϋ́	Ϋ́	Ϋ́	Y	S			
	Accrued Collections for Others	D	Ÿ	Y	Y	Y	S			
	Operating Expenses/Program Cost	D	Ÿ	Y		Ý	0			
0100	Contra Bad Debt Expense - Incurred			'						
6190	for Others	С	Y	Y		Υ				
	Adjustment to Subsidy Expense	C	N			Y				
0100	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or					•				
6210	the Federal Financing Bank	D	F	V		Y				
	Interest Expenses on Securities	D D	Y	Y Y		Y	***************************************			
	Other Interest Expenses	D D	Y	Υ		Y	Y			
	Benefit Expense	D	Y	Y		Y	Ţ			
	Cost of Goods Sold	D	N N	ſ		Y				
	L					Y				
	Applied Overhead	C	N			Y				
6610	Cost Capitalization Offset	<u> </u>	N			Y				
0740	Depreciation, Amortization, and	_	N.			V				
	Depletion	D	N	V		Y				
	Bad Debt Expense	D	Y	Y		4				
6/30	Imputed Costs	D	F	Y		Y				
0700	Other Expenses Not Requiring	_		.,						
	Budgetary Resources	D	Y	Y		Y				
6800	Future Funded Expenses	D	Y	Y		Y				
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority									
6050	(Unobligated)	D	F	Y		Y				
	Nonproduction Costs	D D	Y	Y		Y				
0900	Nonproduction Costs	U	ı	I		I I				
7110	Gains on Disposition of Assets - Other	С	N		Υ	Y				
	Gains on Disposition of Investments	С	Υ	Υ	Υ					
	Gains on Disposition of Borrowings	C	F	Y	Y					
	Unrealized Gains	C	Y	Y	Y					
	Other Gains	C	Ý	Ϋ́	· Y	Y	***************************************			
	Losses on Disposition of Assets -			•		-	***************************************			
7210	Other	D	N		Y	Y	Internation to the contract of			
7211	Losses on Disposition of Investments	D	Y	Y	Y					
	Losses on Disposition of Borrowings	D	F	Y	Y					
7280	Unrealized Losses	D	Υ	Y	Υ					
	Other Losses	D	Y	Y	Υ	Y				
7300	Extraordinary Items	С	N			Y				
	Prior-Period Adjustments - Not									
7400	Restated	С	Y	Υ						
	Prior-Period Adjustments - Restated	С	Y	Y						
	Distribution of Income - Dividend	D	Y	Y	Υ	Y				
	Changes in Actuarial Liability	D	N			Y				
	Offset for Purchases of Capitalized									
8801	Assets	С	Υ	Υ						
	Purchases of Capitalized Assets	D	Y	Y						

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/		
	Fund Balance With Treasury	Dail IIId.	Non ederal	1 artifici	NOTICACIT.	Subjunction	Noncust.		
	Undeposited Collections	D	N				Y		
	Imprest Funds	D	N				I		
	Funds Held by the Public	D D	N				***************************************		
	Other Cash		N						
	Other Monetary Assets	D	N						
	Foreign Currency	D	N						
1310	Accounts Receivable	D	Y	Y			Y		
4040	Allowance for Loss on Accounts	0	V	V			V		
1319	Receivable	С	Y	Y			Υ		
4000	Employment Benefit Contributions	_	V	V					
	Receivable	<u>D</u>	Y	Y					
1325	Taxes Receivable	D	N				Υ		
4000	Allowance for Loss on Taxes	_					.,		
1329	Receivable	С	N				Y		
	Receivable for Transfers of Currently	_							
	Invested Balances	<u>D</u>	F	Y					
	Expenditure Transfers Receivable	D	F	Y					
1340	Interest Receivable	D	Y	Y			Y		
	Allowance for Loss on Interest								
	Receivable	С	Υ	Y			Y		
1350	Loans Receivable	D	Υ	Υ					
	Allowance for Loss on Loans								
1359	Receivable	С	Y	Y					
	Penalties, Fines, and Administrative								
1360	Fees Receivable	D	Y	Y			Υ		
	Allowance for Loss on Penalties,								
	Fines, and Administrative Fees								
1369	Receivable	С	Υ	Υ			Υ		
1399	Allowance for Subsidy	С	N						
1410	Advances to Others	D	Υ	Y					
1450	Prepayments	D	Y	Y					
	Operating Materials and Supplies Held								
1511	for Use	D	N						
	Operating Materials and Supplies Held								
1512	in Reserve for Future Use	D	N						
	Operating Materials and Supplies	***************************************							
1513	Excess, Obsolete, and Unserviceable	D	N						
	Operating Materials and Supplies Held								
1514	for Repair	D	N						
	Operating Materials and Supplies -								
	Allowance	С	N						
	Inventory Purchased for Resale	D	N	<u>*************************************</u>					
	Inventory Held in Reserve for Future			<u></u>					
1522	Sale	D	N						
	Inventory Held for Repair	D	N						
	Inventory - Excess, Obsolete, and								
1524	Unserviceable	D	N						
	Inventory - Raw Materials	D	N						
	Inventory - Work-in-Process	D	N						
	Inventory - Finished Goods	D	N						
	Inventory - Allowance	C	N						
	Seized Monetary Instruments	D	N						
	Seized Cash Deposited	D	N						
	Forfeited Property Held for Sale	D	N N						
10+1		<i>U</i>	I.V				otmativita de la companya della companya della companya de la companya della comp		
1542	Forfeited Property Held for Donation o	D	N						

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.			
	Foreclosed Property	D	N							
	Foreclosed Property - Allowance	С	N							
	Commodities Held Under Price	***************************************								
	Support and Stabilization Support									
1561	Programs	D	N							
	Commodities - Allowance	С	N	***************************************						
1571	Stockpile Materials Held in Reserve	D	N							
1572	Stockpile Materials Held for Sale	D	N							
1591	Other Related Property	D	N							
1599	Other Related Property - Allowance	С	N							
	Investments in U.S. Treasury									
	Securities Issued by the Bureau of the									
1610	Public Debt	D	F	Υ						
	Discount on U.S. Treasury Securities									
	Issued by the Bureau of the Public									
1611	Debt	С	F	Y						
	Premium on U.S. Treasury Securities									
	Issued by the Bureau of the Public									
1612	Debt	D	F	Y						
	Amortization of Discount and Premium									
	on U.S. Treasury Securities Issued by									
	the Bureau of the Public Debt	D	F	Y						
1618	Market Adjustment - Investments	D	Y	Y						
	Investments in Securities Other Than									
	the Bureau of the Public Debt									
1620	Securities	D	Y	Y						
	Discount on Securities Other Than the									
1621	Bureau of the Public Debt Securities	С	Y	Y						
4000	Premium on Securities Other Than the			.,						
1622	Bureau of the Public Debt Securities Amortization of Premium and Discount	D	Y	Y						
	on Securities Other Than the Bureau									
1623	of the Public Debt Securities	D	Y	Y						
1023	Investments in U.S. Treasury Zero		ı	l l						
	Coupon Bonds Issued by the Bureau									
1630	of the Public Debt	D	F	Υ						
1000	Discount on U.S. Treasury Zero		'	<u> </u>						
	Coupon Bonds Issued by the Bureau									
1631	of the Public Debt	С	F	Y						
	Amortization of Discount on U.S.		·							
	Treasury Zero Coupon Bonds Issued									
1633	by the Bureau of the Public Debt	D	F	Y						
1000	Market Adjustment - Investments in			· · · · · · · · · · · · · · · · · · ·						
1638	U.S. Treasury Zero Coupon Bonds	D	F	Y						
1000	Contra Market Adjustment -		,	1			***************************************			
	Investments in U.S. Treasury Zero									
1639	Coupon Bonds	С	F	Y						
	Other Investments	D	Y Y	Y						
	Land and Land Rights	D	N	·						
	Improvements to Land	D	N							
	Accumulated Depreciation on						***************************************			
1719	Improvements to Land	С	N							
	Construction-in-Progress	D	N N							
	Buildings, Improvements, and									
	Renovations	D	N							

	LISSOL Associat		USSGL Account Attributes					
	USSGL Account		Adjusted Trial Balances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Accumulated Depreciation on							
	Buildings, Improvements, and							
1739	Renovations	С	N					
1740	Other Structures and Facilities	D	N					
	Accumulated Depreciation on Other							
1749	Structures and Facilities	С	N					
1750	Equipment	D	N					
	Accumulated Depreciation on							
1759	Equipment	С	N					
1810	Assets Under Capital Lease	D	N					
	Accumulated Depreciation on Assets							
1819	Under Capital Lease	С	N					
1820	Leasehold Improvement	D	N					
	Accumulated Amortization on							
1829	Leasehold Improvements	С	N					
	Internal-Use Software	D	N					
1832	Internal-Use Software in Development	D	N				***************************************	
	Accumulated Amortization on Internal-							
1839	Use Software	С	N					
	Other Natural Resources	D	N					
	Allowance for Depletion	C	N					
	Other General Property, Plant, and							
1890	Equipment	D	N					
1000	Accumulated Depreciation on Other							
	General Property, Plant, and							
1900	Equipment	С	N					
	Receivable from Appropriations	D	F	Y			Υ	
	Other Assets	D D	Y	Y			I	
	Accounts Payable	С	Y	Y			Υ	
		C	Y	Y			Ţ	
	Disbursements in Transit Contract Holdbacks	C	Y	Y				
		C	Y	Y			***************************************	
2140	Accrued Interest Payable Payable for Transfers of Currently		T	T				
0450	, ,	0	_	V				
	Invested Balances	C	F	Y				
	Expenditure Transfers Payable	C	F	Y				
2160	Entitlement Benefits Due and Payable	С	N					
0.470	Subsidy Payable to the Financing	_	_	.,				
21/0	Account	C	F	Y			***************************************	
	Contra Liability for Subsidy Payable to	_	_					
	the Financing Account	D	F	Υ				
	Loan Guarantee Liability	C	N					
	Other Accrued Liabilities	C	Y	Υ			***************************************	
	Accrued Funded Payroll and Leave	C	N					
2211	Withholdings Payable	C	N	***				
	Employer Contributions and Payroll							
2213	Taxes Payable	С	Y	Υ				
	Other Post-Employment Benefits Due							
2215	and Payable	С	Y	Υ				
	Pension Benefits Due and Payable to	-						
	Beneficiaries	С	N				***************************************	
2217	Benefit Premiums Payable to Carriers	С	N					
	Life Insurance Benefits Due and							
0040	Payable to Beneficiaries	С	N					
2218		C	N				***************************************	
	Unfunded Leave							
2220	Unfunded Leave Unfunded FECA Liability	C	F	Y				
2220	Unfunded FECA Liability		F	Y				
2220 2225			F Y	Y				

NoUSSGI. Account Title		USSGL Account		USSGL Account Attributes Adjusted Trial Balances					
Liability for Deposit Funds, Clearing Accounts, and Undeposited 2400 Collections Principal Payable to the Bureau of the 2510 Public Debt	No.				Trading	Exchange/	Budget	Custodial/ Noncust.	
Accounts, and Undeposited C V Y Y Principal Payable to the Bureau of the Principal Payable to the Bureau of the Principal Payable to the Federal C F Principal Payable to the Federal C Financing Bank C Securities Issued by Federal Agencies Under General and Special Financing Sa30 Authority C Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and Sa32 Special Financing Authority C Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Special Financing Authority C N Septiment on Securities Issued by Research on Securi	2320	Deferred Credits	С	Y	Υ				
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2990 Other Liabilities C Y Y Y 2995 Estimated Cleanup Cost Liability C N Unexpended Appropriations - 3100 Cumulative C Unexpended Appropriations - 3101 Appropriations Received C Unexpended Appropriations - 3102 Transfers-In C F Y Unexpended Appropriations - 3103 Transfers-Out D F Y Unexpended Appropriations - 3106 Adjustments C 3107 Unexpended Appropriations - Used Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated D Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	2970	Resources Payable to Treasury	С	F	Y			Y	
Estimated Cleanup Cost Liability Unexpended Appropriations - 3100 Cumulative C Unexpended Appropriations - 3101 Appropriations Received Unexpended Appropriations - Transfers-In Unexpended Appropriations - Transfers-Out Unexpended Appropriations - 3103 Transfers-Out Unexpended Appropriations - 3106 Adjustments C 3107 Unexpended Appropriations - Used Unexpended Appropriations - Used Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	2980	Custodial Liability		Υ	Y			S	
Unexpended Appropriations - 3100 Cumulative C Unexpended Appropriations - 3101 Appropriations Received C Unexpended Appropriations - 3102 Transfers-In C F Y Unexpended Appropriations - 3103 Transfers-Out D F Y Unexpended Appropriations - 3106 Adjustments C 3107 Unexpended Appropriations - Used Unexpended Appropriations - Used Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated D Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	2990	Other Liabilities	С	•	Y				
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3101 Appropriations Received C Unexpended Appropriations - 3102 Transfers-In C F Y Unexpended Appropriations - 3103 Transfers-Out D F Y Unexpended Appropriations - 3106 Adjustments C 3107 Unexpended Appropriations - Used Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated D Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	3100	Cumulative	С						
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3103 Transfers-Out Unexpended Appropriations - 3106 Adjustments C 3107 Unexpended Appropriations - Used Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3100 Cumulative Results of Operations C	3102	Transfers-In	С	F	Y				
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Unexpended Appropriations - Prior- 3108 Period Adjustments - Restated D Unexpended Appropriations - Prior- 3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C		Adjustments							
3108 Period Adjustments - Restated D Unexpended Appropriations - Prior-3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	3107		D						
3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	3108	Period Adjustments - Restated	D						
3310 Cumulative Results of Operations C			_						
				·····					
						V		***************************************	
5100 Revenue from Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y			С	Y	Y	X	Y	***************************************	

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
	COOCE ACCOUNT		riajasta mai balanco						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Revenue From Services Provided	С	Υ	Υ	X	Y			
	Contra Revenue for Services Provided	ļ	Y	Y	X	Y			
5310	Interest Revenue - Other	С	Υ	Υ	Y	Y	Y		
5311	Interest Revenue - Investments	С	Υ	Υ	Y	Y	ΥΥ		
5312	Interest Revenue - Borrowings/Loans	С	Υ	Y	Y	Y	Y		
	Contra Revenue for Interest Revenue	_							
5317	Loans Receivable	D	Y	Y	Y	Y	Y		
5040	Contra Revenue for Interest Revenue	_			V				
5318	Investments	D	Y	Y	Y	Υ	Y		
5040	Contra Revenue for Interest Revenue	_	V	V	V	· · · · · ·	V		
5319	Other	D	Y	Y	Y	Y	Y		
E220	Penalties, Fines, and Administrative Fees Revenue	С	Υ	Y	Y	Υ	Υ		
5520	Contra Revenue for Penalties, Fines,	C	T	T	T	T	T		
E220	and Administrative Fees	Ь			V		V		
	<u> </u>	D C	Y	Y	Y	Y	Y		
5400	Benefit Program Revenue Contra Revenue for Benefit Program	C	ī	I	T	T			
5400	Revenue	D	Υ	Y	Y	Υ			
3409	Insurance and Guarantee Premium	U	ī	I	1	I			
5500	Revenue	С	N		Х	Υ			
3300	Contra Revenue for Insurance and	C	IN IN		. ^				
5500	Guarantee Premium Revenue	D	N		Х	Υ			
3303	Donated Revenue - Financial	<u> </u>	11		. ^				
5600	Resources	С	N		Т				
	Contra Revenue for Donations -		.,						
5609	Financial Resources	D	N		Т				
	Donated Revenue - Nonfinancial				·				
5610	Resources	С	N		Т				
	Contra Donated Revenue -								
5619	Nonfinancial Resources	D	N		Т				
5700	Expended Appropriations	С							
	Expended Appropriations - Prior-								
5708	Period Adjustments - Restated	С							
	Expended Appropriations - Prior-								
5709	Period Adjustments - Not Restated	С							
	Financing Sources Transferred In								
5720	Without Reimbursement	С	F	Y					
	Financing Sources Transferred Out								
5730	Without Reimbursement	D	F	Y					
	Appropriated Earmarked Receipts	_	_	.,					
5740	Transferred In	С	F	Y					
	Appropriated Earmarked Receipts	_	_						
5745	Transferred Out	D	F	Y					
<u>-</u>	Expenditure Financing Sources -	_	_	\ \ <u>\</u>					
5/50	Transfers-In	С	F	Y					
F7	Nonexpenditure Financing Sources -	_	_	V					
5/55	Transfers-In	С	F	Y					
E760	Expenditure Financing Sources - Transfers-Out	ר	F	Y					
5/60	Nonexpenditure Financing Sources -	D		ſ					
5765	Transfers-Out	D	F	Y					
	Imputed Financing Sources	С		Y					
	Other Financing Sources	C	F F	Y					
	Adjustment of Appropriations Used	D	-	I					
	Tax Revenue Collected	С	Υ	Y	Т		Υ		
	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y		
	Contra Revenue for Taxes	D	Ÿ	Y	T		<u>·</u> Y		
	1		•	•					

			USSGL Account Attributes Adjusted Trial Balances							
	USSGL Account									
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.			
	Tax Revenue Refunds	D	Y	Y	T	0.0.0	Y			
	Other Revenue	C	Y	Y	Y	Y	Y			
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y			
	Collections for Others	D	Ϋ́	Y	Y	Ϋ́	S			
	Accrued Collections for Others	<u>D</u>	Ÿ	Y	Ý	Y	S			
	Operating Expenses/Program Cost	D	Ϋ́	Y		Y				
0.00	Contra Bad Debt Expense - Incurred									
6190	for Others	С	Y	Υ		Y				
	Adjustment to Subsidy Expense	C	N	· ·		Y				
	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or									
	the Federal Financing Bank	D	F	Υ		Y				
	Interest Expenses on Securities	D	Y	Υ		Y				
	Other Interest Expenses	D	Y	Y		Y	Y			
	Benefit Expense	D	Y	Υ		Y				
	Cost of Goods Sold	D	N			Y				
	Applied Overhead	С	N			Y				
6610	Cost Capitalization Offset	С	N			Y				
	Depreciation, Amortization, and									
6710	Depletion	D	N			Y				
6720	Bad Debt Expense	D	Y	Y		Y				
6730	Imputed Costs	D	F	Y		Y				
	Other Expenses Not Requiring									
6790	Budgetary Resources	D	Υ	Υ		Y				
6800	Future Funded Expenses	D	Y	Y		Y				
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority									
	(Unobligated)	D	F	Y		Y				
6900	Nonproduction Costs	D	Y	Y		Y				
	Gains on Disposition of Assets - Other		N		Y	Y				
	Gains on Disposition of Investments	С	Y	Y	Y					
7112	Gains on Disposition of Borrowings	С	F	Υ	Y					
7180	Unrealized Gains	С	Y	Y	Y					
7190	Other Gains	С	Υ	Y	Y	Y				
7210	Losses on Disposition of Assets - Other	D	N		Y	Y				
7211	Losses on Disposition of Investments	D	Y	Y	Y					
	Losses on Disposition of Borrowings	D	F	Y	Y					
	Unrealized Losses	<u>D</u>	Y	Y	Y		***************************************			
	Other Losses	D	Y	Y	Y	Y				
7300	Extraordinary Items	С	N			Y				
	Prior-Period Adjustments - Not									
	Restated	С	Y	Y						
	Prior-Period Adjustments - Restated	С	Υ	Y			~			
	Distribution of Income - Dividend	D	Y	Y	Y	Y				
7600	Changes in Actuarial Liability	D	N			Y				
8801	Offset for Purchases of Capitalized Assets	С	Y	Y						
	Purchases of Capitalized Assets	D	Y	Y						

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL	account attribu	tes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column in	dicates that th	e FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	bute. See Note	5 for valid attribute values/domains.
3/ A blank space in any attribut	e column indic	ates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	he correct attri	bute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
	_	
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Debit/Credit	С	Credit
Debit/Credit	D	Debit
	U	Debit
Exchange/Nonexchange	X	Exchange Revenue
Exertaing of vertexerialing of	T	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram
- ♦ Entity Definition Report
- ♦ Attribute Definition Report
- ◆ FACTS II USSGL Account Attribute Table

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

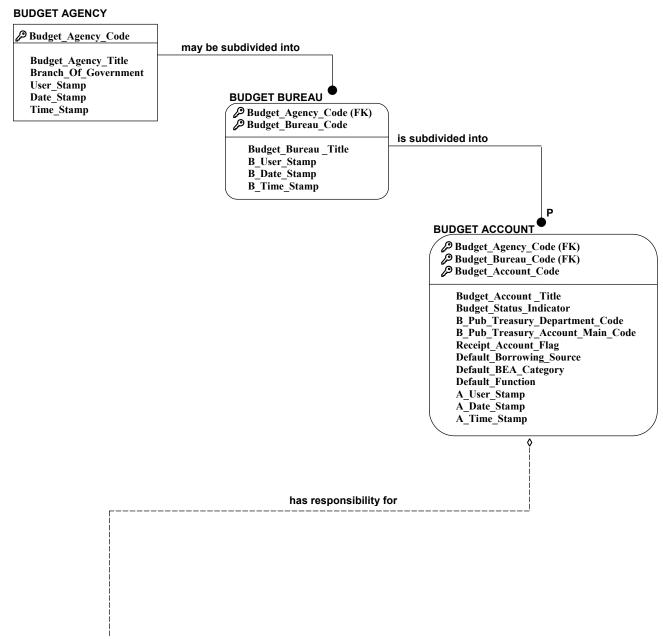
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

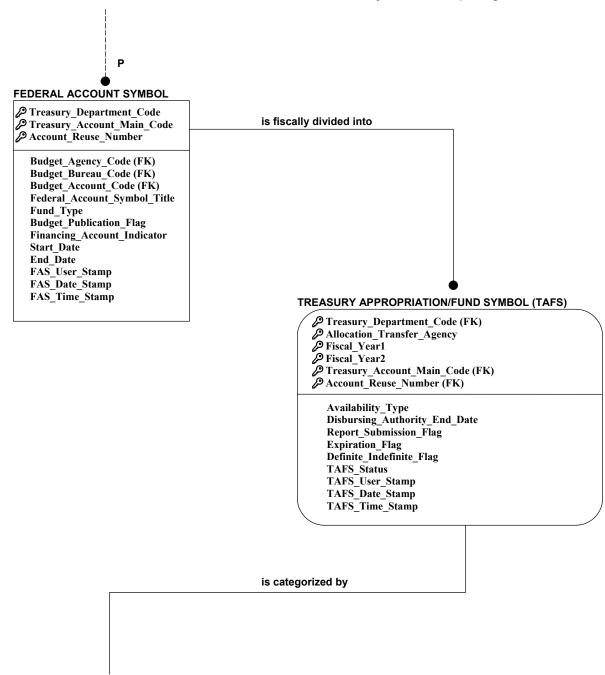
T/L S2 04-02 IV- 19 September 2004

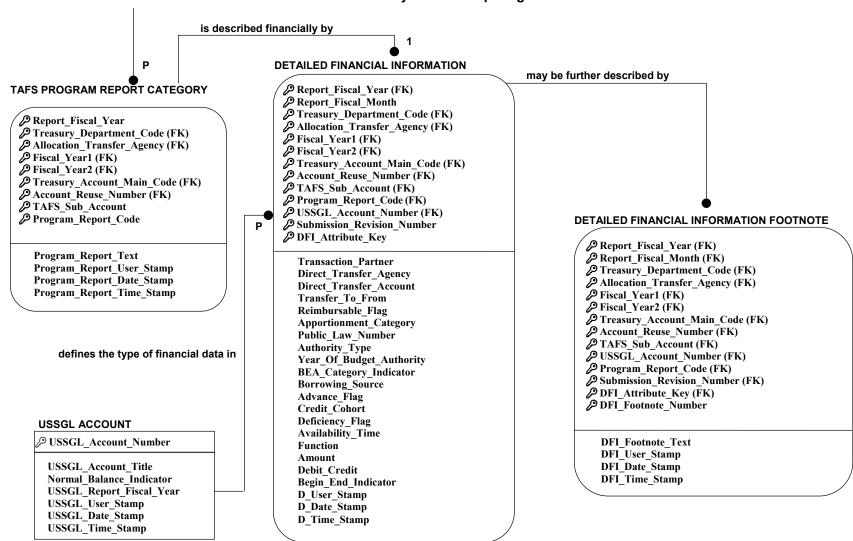
Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, log onto the FACTS II Web site at www.fms.treas.gov/ussgl/factsii.

T/L S2 04-02 IV- 20 September 2004







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Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific

basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

Entity Name: USSGL ACCOUNT

Entity Definition: A United States Standard General Ledger (USSGL) account subdivides a set of the financial information

regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3)

integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable.

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury's Annual Report), the SF-133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

September 2004

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

BUDGET ACCOUNT

BODGET ACCOUNT			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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_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	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
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)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
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
B_Pub_Treasury_Account_M ain_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	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	ОМВ
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Default BEA Category Indicates whether the Budget Enforcement Act D - Discretionary P&F 1/A OMB (BEA) category is mandatory, discretionary, or M - Mandatory emergency discretionary. E - Emergency Discretionary OMB Circular No. Default Function Classification of data according to major purpose 3/A P&F OMB served (e.g., income, security, or national defense). A-11 Classifications are required by Congressional Budget Act of 1974. A User Stamp Who last updated the record. N/A 8/A System N/A Date when the record was last updated. 10/Date A Date Stamp N/A N/A System YYYY/MM/D A_Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	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
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 Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
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_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	ОМВ
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	ОМВ
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	ОМВ
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

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
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, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	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.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
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 G - Guaranteed N - Non-financing	1/A	SF 133, P&F	ОМВ
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A		General Admin	Treasury, Agency
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		General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/	N/A	System
			DD		
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

	TOTAL CINE CIMESE (TAIL C)		System		
Attribute Name	Attribute Definition	Domain	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
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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., 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

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

1112/10/11/11/11/11	THOW SHE STREET, THE ST		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
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.	Y - Yes N - No	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 I – Indefinite	1/A	P&F, FMS 2108	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.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
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 Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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
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

September 2004

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Text	The text description associated with the program report code.	N/A	25/A	SF 133	OMB, Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ACCOUNT

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

<u>BETT (IEEBT 1117 (IAO)) (E 1141</u>	OTAM THOIL		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, 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, FMS 2108, P&F	Agency
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
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
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.	Blank 4-digit year	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.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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

Attribute Name	Attribute Definition	Domain	System Characteristic	s Reference	Supplied By
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
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger account. A 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
Submission_Revision_Number	The nth 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
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

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
		F – Federal	1/A	SF 133	
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is,	X – NonFederal	I/A	SF 133	Agency
	other Federal entities (F), Non-Federal	E – NonFederal			
	entities such as				
	Private/Local/State/Tribal/Foreign	Exception			
	governments (X), or exceptions for other				
	non-Federal partners (E)).				
Direct_Transfer_Agency	The Treasury Department Code of the other	Treasury Financial	2/A	SF 133,	Agency
,	Federal entity involved in transactions with	Manual Vol. I, Part 2,		FMS 2108,	
	the reporting entity.	Chapter 1500		P&F	
Direct_Transfer_Account	The Treasury Account Main Code of the	Treasury Financial	4/A	SF 133,	Agency
	other Federal entity involved in transactions	Manual Vol. I, Part 2,		FMS 2108,	
	with the reporting entity. Used in	Chapter 1500		P&F	
	conjunction with Direct_Transfer_Agency.				
Transfer_To_From	Indicates whether the transfer is to or from	F – From	1/A	SF 133,	System
	another Treasury agency or account.	T – To		FMS 2108,	
				P&F	
Reimbursable_Flag	Indicates whether amounts for goods,	R – Reimbursable	1/A	SF 133,	Agency
	services and joint project support are	D – Direct		P&F	
	financed by offsetting collections.				
Apportionment_Category	A distribution made by OMB of budgetary	A – Category A	1/A	SF 133,	Agency
	resources by calendar quarters (category A)	B – Category B		FMS 2108,	
	or by other specified time periods,	C - Not subject to		P&F	
	programs, activities, projects, or	apportionment			
	combinations thereof (category B). Indicates				
	whether amounts are category A or B				
	apportionment or not subject to				
	apportionment.				
	(OMB Circular No. A-11)				

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

System Attribute Name Attribute Definition Domain Characteristics Reference Supplied By Public Law Number The number of a specific law enacted by the 7/A SF 133, N/A Agency Congress and signed by the President. For FMS 2108 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. Used to distinguish among the types of P – Appropriation Authority Type 1/A SF 133. Agency budgetary resources, where it is not D – Advance FMS 2108, possible to do so by the USSGL account Appropriation P&F B – Borrowing Authority number. For example, the USSGL C – Contract Authority rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between R - Re-appropriation S – Spending Authority rescissions of appropriations or contract From Offsetting authority. Collections Identifies the fiscal year when a TAFS is NEW-Outlays from new Year_Of_Budget Authority 3/A P&F Agency provided with new no-year budget authority. budget authority Used only for no-year TAFS in order to BAL-Outlays from distinguish outlays from new obligational balances brought authority vs. outlays from carried forward forward balances. Indicates whether the Budget Enforcement D - Discretionary 1/A P&F BEA Category Indicator Agency Act (BEA) category is mandatory, M – Mandatory discretionary, or emergency discretionary. E – Emergency Discretionary Borrowing Source Indicates whether borrowing took place T – Treasury 1/A FMS 2108, Agency from Treasury or public. P - Public P&F F-Federal Financing Bank Indicates that a portion of the appropriation P - Advanced in Prior Advance Flag 1/A SF 133, Agency was advanced from a future year, or was Year P&F made available in a prior year. F – Advanced from Future Year X – Not Applicable

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
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 S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or nonnational defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, 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 E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

DETAILED FINANCIAL INFORMATION FOOTNOTE

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, 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, FMS 2108, P&F	Agency
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
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
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.	Blank 4-digit year	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.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	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
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

DETAILED FINANCIAL INFORMATION FOOTNOTE

			System	5.6	0 " 15
Attribute Name	Attribute Definition		Characteristics	Reference	Supplied By
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
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects 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 B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a 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
Submission_Revision_Number	The nth 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
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

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ACCOUNT											USSGL AC	COUNT	ATTRIBUTE	ES/1						
	FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
1010 Fund Balance With Treasury	D	Υ	Е														U/E			
1120 Imprest Funds	D	Υ	Е														U			
1130 Funds Held by the Public	D	Υ	Ε														U/E			
1195 Other Monetary Assets	D	Υ	Ε														U/E			
Investments in U. S. Treasury Securities																				
1610 Issued by the Bureau of the Public Debt	D	Υ	В														U			
Investments in U.S. Treasury Securities																				
1610 Issued by the Bureau of the Public Debt	D	Υ	Е														U			
Discount on U.S. Treasury Securities																				
1611 Issued by the Bureau of the Public Debt	С	Υ	Е														U			
Premium on U.S. Treasury Securities																				
1612 Issued by the Bureau of the Public Debt	D	Υ	Ε														U			
Amortization of Discount and Premium on																				
U.S. Treasury Securities Issued by the																				
1613 Bureau of the Public Debt	D	Υ	Ε														U			
Investments in Securities Other Than the																				
1620 Bureau of the Public Debt Securities	D	Υ	В														U			
Investments in Securities Other Than the																				
1620 Bureau of the Public Debt Securities	D	Υ	Е														U			
Discount on Securities Other Than the																				
1621 Bureau of the Public Debt Securities	С	Υ	Ε														U			
Premium on Securities Other Than the																				
1622 Bureau of the Public Debt Securities	D	Υ	Ε														U			
Amortization of Premium and Discount on																				
Securities Other Than the Bureau of the																				
1623 Public Debt Securities	D	Υ	Ε														U			
Investments in U.S. Treasury Zero Coupon																				
Bonds Issued by the Bureau of the Public																				
1630 Debt	D	Υ	В														U			
Investments in U.S. Treasury Zero Coupon																				
Bonds Issued by the Bureau of the Public																				
1630 Debt	D	Υ	Ε														U			
Discount on U.S. Treasury Zero Coupon																				
Bonds Issued by the Bureau of the Public																				
1631 Debt	С	Υ	Ε														U			
Market Adjustment - Investments in U.S.																				
1638 Treasury Zero Coupon Bonds	D	Υ	Ε														U			
4032 Estimated Indefinite Contract Authority	D	Υ	Ε		Υ												U			
Anticipated Adjustments to Contract																				
4034 Authority	С	Υ	Е														U			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin		Public	Apport.	Program			Trans.				Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4042	Estimated Indefinite Borrowing Authority	D	Y	Е		Υ													U			
	Anticipated Reductions to Borrowing	-				•													-			
4044	Authority	С	Υ	Е															U			
	Anticipated Transfers to the General Fund																		-			
4047	of the Treasury	С	Υ	E															U			
	Anticipated Collections From Non-Federal																					
4060	Sources	D	Υ	_ E															U			
4070	Anticipated Collections From Federal Sources	D		Е															U			
4070		D	Y	. E															U			
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																					
4081	Receivable - Transferred	С	Y	Е	Y								Y						U/E			
7001	Allocations of Realized Authority - To Be	-	'																- O, L			
	Transferred From Invested Balances -																					
4082	Transferred	С	Y	Е	Υ								Υ						U/E			
	Transfers - Current-Year Authority -	-																	_			
4083	Receivable - Transferred	С	Υ	Е	Υ								Υ						U			
4111	Debt Liquidation Appropriations	D	Υ	Е	Υ	Υ							Υ						U			Υ
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е		Υ							Υ						U			
	Appropriated Trust or Special Fund	_		_																		
	Receipts	D	Y	E	Y	Y							Y						U			Υ
4115	Loan Subsidy Appropriation	D	Y	Е	Υ	Υ							Y						U			
1117	Loan Administrative Expense Appropriation	D	Y	Е	Υ	Υ							Y						U			
4117	Арргорпацоп	- 0	T		- 1	ī							T						_ 0			
4118	Reestimated Loan Subsidy Appropriation	D	Ιγ	Е		Υ							Υ						U			
	Other Appropriations Realized	D	Ý	E	Y	Y							Y				Υ		Ū			Υ
4120	Appropriations Anticipated	D	Y	E		Y							Y						Ū			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Υ	В		Υ													U			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Y	Е		Υ													U			
	Amounts Appropriated From Specific																					
1,465	Treasury-Managed Trust Fund TAFS -	_	,	_		.,																
4123	Receivable - Rescinded	D	Y	E	Υ	Υ		-					Υ						U			
	Amounts Appropriated From Specific																					
4124	Treasury-Managed Trust Fund TAFS - Payable - Rescinded	С	Y	Е		Υ							Y						U			
4124	Loan Modification Adjustment Transfer		<u> </u>			ī				+ +			I						- 0			
4125	Appropriation	D	Y	Е		Υ							Y		Υ	Y			U	Υ		
7120	Amounts Appropriated From Specific		- '-	_		'							H . H		'	'						
	Treasury-Managed Trust Fund TAFS -																					
4126	Receivable	D	Υ	В		Υ							Υ						U/E			Υ
	1			1		1	(1		1 1		(I.						1	

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1					
		FACTS II		Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.			TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef.2
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	Е		Υ							Υ						U/E		Y
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -		.,										.,								.,
4127	Payable	С	Υ	В									Υ						U/E		Y
	Amounts Appropriated From Specific																				
4407	Treasury-Managed Trust Fund TAFS - Payable	_	Y	_									Y						U/E		Y
4127		С	Y	Е									Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																				
1128	Transfers-In	D	Υ	Е		Υ							Y						U/E		Y
4120	Amounts Appropriated From Specific		'										1						_ U/L		
	Treasury-Managed Trust Fund TAFS -																				
4129	Transfers-Out	С	Y	Е		Υ							Υ						U/E		Y
1120	Appropriation to Liquidate Contract		· ·																_		
4130	Authority Withdrawn	С	Υ	Е															U/E		Υ
	,			•															_		
4131	Current-Year Contract Authority Realized	D	Υ	Е		Υ							Υ						U		
	Reductions of Contract Authority	С	Υ	Е									Υ						U/E		Υ
4134	Contract Authority Withdrawn	С	Υ	Е															U/E		Y
4135	Contract Authority Liquidated	С	Υ	Е	Y	Υ							Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
4136	Trust Funds	С	Υ	В									Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
	Trust Funds	С	Υ	Е									Υ						U/E		Y
	Transfers of Contract Authority	D	Υ	В		Υ							Υ		Y	Y			U/E	Y	Υ
4137	Transfers of Contract Authority	D	Υ	E		Υ							Υ		Y	Y			U/E	Υ	Y
4400	Appropriation to Liquidate Contract	_	, , l	_									.,								
	Authority Contract Authority Carried Forward	D D	Y	E		Υ							Υ						U/E		Y
	Contract Authority Carried Forward	D D	Y	B E															U/E		Y
	Substitution of Borrowing Authority	С	Y	E	Y							Y	Υ						U/E U/E		Y
4140	Cabbattation of Borrowing Authority			_	I							ı	1						U/L		
4141	Current-Year Borrowing Authority Realized	D	Υ	Е		Υ						Y	Υ						U		
	Reductions of Borrowing Authority	C	Y	E		•						Y	Y						U/E		Υ
	Borrowing Authority Withdrawn	C	Y	E								Y							U/E		Y
																			-		
4145	Borrowing Authority Converted to Cash	С	Υ	Е								Υ							U/E		Y
	Actual Repayments of Debt, Current-Year																				
4146	Authority	С	Υ	Е	Υ								Υ						U/E		
	Actual Repayments of Debt, Prior-Year																				
4147	Balances	С	Υ	E															U/E		
	Resources Realized From Borrowing																				
	Authority	D	Υ	Е															U/E		Y
	Borrowing Authority Carried Forward	D	Y	В								Y							U/E		Y
4149	Borrowing Authority Carried Forward	D	Υ	Е								Y							U/E		Y

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II		Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4150	Reappropriations	D	Υ	Е		Υ							Υ						U			Υ
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Y	Е									Y						U/E			
1101	, autony		⊨ ˈ	_															- 0,2			
	Actual Capital Transfers to the General																					
4152	Fund of the Treasury, Prior-Year Balances	С	Y	Е															U/E			
	Authority Made Available From Receipt or																					
	Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	Е		Υ							Υ						U			1
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded																					1
4158	From Obligation	D	Υ	Е		Υ							Υ						U			
	Anticipated Transfers - Current-Year		l																			
4160	Authority	D	Y	Е		Υ													U			
4405	Allocations of Authority - Anticipated From Invested Balances	D		Е		Υ													U			1
4105	invested balances	U	Y	Е		r													U			\vdash
	Allocations of Realized Authority - To Be																					1
4166	Transferred From Invested Balances	D	Y	В		Υ							Υ		Υ	Υ			U/E	Υ		1
7100	Transferred From Invested Edianoes		<u> </u>			•										'			- 0,2	•		\vdash
	Allocations of Realized Authority - To Be																					1
4166	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		1
	Allocations of Realized Authority -																					
4167	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
	Allocations of Realized Authority - Not To																					
	Be Transferred From Invested Balances -																					1
	Rescinded	D	Y	Е		Υ							Υ		Υ	Υ			U	Υ		
4170	Transfers - Current-Year Authority	D	Υ	Е	Υ	Υ							Υ		Y	Υ			U	Υ		
4474	Non-Allocation Transfers of Invested Balances - Receivable	D	Ι _Υ	В		Υ							Υ		Y	Υ			U/E	Υ		1
4171	Non-Allocation Transfers of Invested	U	Ť	В		r							Ť		Ť	Ţ			U/E	Ť		
4171	Balances - Receivable	D	Ιγ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
17171	Non-Allocation Transfers of Invested		<u> </u>	_		- '									'	'			-O,L	· ·		$\vdash \vdash \vdash$
4172	Balances - Payable	С	Y	В		Υ							Υ		Υ	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested																					
4172	Balances - Payable	С	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		I
	Non-Allocation Transfers of Invested																					
4173	Balances - Transferred	D	Y	Е		Υ							Υ		Υ	Υ			U/E	Υ		oxed
	Allocation Transfers of Current-Year																					
4175	Authority for Non-Invested Accounts	D	Υ	Е	Υ	Υ							Υ		Υ	Υ			U	Υ		igwdown
4470	Allocation Transfers of Prior-Year Balances	D		_											Y	Υ			U/E	Υ		
41/6	Anticipated Transfers - Prior-Year	U	Y	Е											Y	Y			U/E	Y		
/120	Balances	D	Y	Е															U			
	Transfers - Prior-Year Balances	D D	Y	E											Y	Υ			U	Υ		$\vdash \vdash \vdash$
7150	Transition - Frior Four Dalances	U	_ '					1							1				J	1		$oldsymbol{\sqcup}$

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	S/1					
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.		TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef. ²
	Balance Transfers - Extensions of																			
	Availability Other Than Reappropriations	D	Υ	E										Y	Υ			U/E	Υ	
4195	Transfer of Obligated Balances	D	Υ	Е														U/E		
	Transfer of Expired Expenditure Transfers			1																
	Receivable	D	Y	Е								Y		Y	Υ			U/E	Υ	
	Total Actual Resources - Collected	D	Υ	В														U/E		
4201	Total Actual Resources - Collected	D	Y	Е														U/E		
	Anticipated Reimbursements and Other			1																,
4210	Income	D	Υ	E														U		
	Liquidation of Deficiency - Offsetting			_ 1																,
4212	Collections	D	Y	Е		Y						Y						U		
1	Anticipated Appropriation Trust Fund		l																	
4215	Expenditure Transfers	D	Y	Е														U		
	Unfilled Customer Orders Without			_																,
4221	Advance	D	Y	В							Y	Y						U/E		
	Unfilled Customer Orders Without																			,
4221	Advance	D	Y	Е							Y	Y						U/E		
																				,
4222	Unfilled Customer Orders With Advance	D	Y	В							Y	Y						U/E		
																				,
4222	Unfilled Customer Orders With Advance	D	Y	Е							Y	Y						U/E		
	Appropriation Trust Fund Expenditure		l	_																,
4225	Transfers - Receivable	D	Y	В								Y						U/E		
	Appropriation Trust Fund Expenditure																			,
4225	Transfers - Receivable	D	Y	E								Y						U/E		
4000	Unfilled Customer Orders Without			_ 1																
4230	Advance - Transferred	С	Y	E							Y	Y		Y	Υ			U/E	Υ	
	Unfilled Customer Orders With Advance -			_ 1																,
4231	Transferred	С	Y	E							Y	Y						U/E		
	Appropriation Trust Fund Expenditure		l	_ /																
4232	Transfers - Receivable - Transferred	С	Y	E								Y		Y	Υ			U/E	Υ	
4000	Reimbursements and Other Income			_ /										.,	.,				.,	
4233	Earned - Receivable - Transferred	С	Υ	E							Y	Y		Y	Υ			U/E	Y	
4004	Other Federal Dessivables Tree-f	_		_										.,	.,			11/5		
4234	Other Federal Receivables - Transferred	С	Y	Е								Y		Y	Y			U/E	Υ	
405.	Reimbursements and Other Income			_														11/5		. !
4251	Earned - Receivable	D	Υ	В							Y	Y						U/E		
405.	Reimbursements and Other Income			_														11/5		. !
4251	Earned - Receivable	D	Y	Е							Y	Y						U/E		
4050	Reimbursements and Other Income	_		_							V							11/5		. !
4252	Earned - Collected	D	Y	E							Y	Y						U/E		
1055	Appropriation Trust Fund Expenditure			_														11/5		. !
4255	Transfers - Collected	D	Y	E								Y						U/E		
4000	Actual Collections of "governmental-type"	_																11/5		
4260	Fees	D	Υ	Е				1				Y		1				U/E		

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	:S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Actual Collections of Business-Type Fees	D	Υ	E									Υ						U/E			
	Actual Collections of Loan Principal	D	Υ	Е									Υ						U/E			
4263	Actual Collections of Loan Interest	D	Υ	E									Υ						U/E			
4264	I .	D	Υ	Е									Υ						U/E			
	Actual Collections From Sale of																					
4265	Foreclosed Property	D	Υ	Е									Υ						U/E			
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	Е									Υ						U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	E									Υ						U/E			
	Actual Program Fund Subsidy Collected	D	Υ	E									Υ						U/E			
4273	Interest Collected From Treasury	D	Υ	E									Υ						U/E			
	Actual Collections From Liquidating Fund	D	Υ	Е									Υ						U/E			
	Actual Collections From Financing Fund	D	Y	E									Υ						U/E			
4277	Other Actual Collections - Federal	D	Υ	Е									Υ						U/E			
				_																		
4281	Actual Program Fund Subsidy Receivable	D	Υ	В									Υ						U/E			
	5 101 11 5 11			_																		
	Actual Program Fund Subsidy Receivable	D	Y	E									Υ						U/E			
	Interest Receivable From Treasury	D	Y	В									Y						U/E			
	Interest Receivable From Treasury	D	Y	E									Υ						U/E			
	Receivable From the Liquidating Fund	D	Y	В									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	E									Υ						U/E			
4286	Receivable From the Financing Fund	D	Y	В									Y						U/E			
	Receivable From the Financing Fund Other Federal Receivables	D	Y	E									Y						U/E			
4287	Other Federal Receivables Other Federal Receivables	D D	Y	В									Y						U/E			
4287		ט	Y	Е									Y						U/E			
4040	Anticipated Recoveries of Prior-Year Obligations	Б		_																		
	Canceled Authority	D C	Y	E E									Υ						U U/E			
4350		C	r										Ť						U/E			
	Rescission - New Budget Authority - Special and Trust TAFS Designated by																					
1202	Treasury as "Available"	С		Е	Y	Υ							Υ						U			
4362	-	C	Y		Ť	r							Ť						U			
	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as																					
1303	"Available"	С	Y	Е	Y	Υ							Υ						U			
4303	Rescinded Amounts Appropriated in		<u> </u>	E	ī	ī							ī						U			
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Y	В	Υ	Υ							Υ						U			
4304	Rescinded Amounts Appropriated in		- ' -	В	'	- 1							'						U			
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			
7504	Trouble as Available		L '			- 1	l		1				'						U			

	USSGL ACCOUNT											USS	GL AC	COUNT A	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source		BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Authority Permanently Unavailable for																					
	Obligation Pursuant to Public Law -																					
	Special and Trust TAFS Designated by																					
	Treasury as "Available"	С	Υ	Ε	Y	Υ							Υ					Υ	U			
	Adjustments to Indefinite No-Year																					
	Authority	С	Υ	Е		Υ							Υ						U			
	Rescission - New Budget Authority	С	Υ	Е	Υ	Υ						Υ	Υ						U			
4393	Rescission - Prior-Year	С	Υ	Е	Υ	Υ							Υ						U			
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	В		Υ							Υ						U			Υ
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	Е		Υ							Υ						U			Υ
	Authority Unavailable for Obligation		,			,																
	Pursuant to Public Law - Temporary	С	Υ	Е	Υ	Υ							Υ						U			
	Authority Permanently Unavailable for															-						
4396	Obligation Pursuant to Public Law	С	Υ	Ε	Υ	Υ							Υ					Υ	U/E			
	Receipts and Appropriations Temporarily																					
4397	Precluded From Obligation	С	Υ	В	Υ	Υ							Υ						U			
	Receipts and Appropriations Temporarily																					
4397	Precluded From Obligation	С	Υ	Ε	Υ	Υ							Υ						U			
	Offsetting Collections Temporarily																					
4398	Precluded From Obligation	С	Υ	В		Υ							Υ						U			
	Offsetting Collections Temporarily																					
4398	Precluded From Obligation	С	Υ	Ε		Υ							Υ						U			
	Special and Trust Fund Refunds and																					
	Recoveries Temporarily Precluded From																					
4399	Obligation	С	Υ	Е		Υ													U			
	Unapportioned Authority - Pending																					
4420	Rescission	С	Υ	Е															U			
	Unapportioned Authority - OMB Deferral	С	Υ	Ε			<u></u>												U			
	Unapportioned Authority	С	Y	В							-								U			
	Unapportioned Authority	С	Υ	Е															U		Υ	
4510	Apportionments	С	Υ	Е						Υ									U		Υ	
	Apportionments Unavailable - Anticipated															-						
	Resources	С	Υ	Е						Υ									U			
4610	Allotments - Realized Resources	С	Υ	Е															U		Υ	
	Unobligated Funds Not Subject to																					
4620	Apportionment	С	Υ	В			<u></u>												U			
	Unobligated Funds Not Subject to															_						
4620	Apportionment	С	Υ	Е			<u></u>												U		Υ	
	Funds Not Available for		,			,																
	Commitment/Obligation	С	Υ	Ε	L		<u> </u>												U		Υ	
	Allotments - Expired Authority	С	Υ	В											-				Е			
	Allotments - Expired Authority	С	Υ	Е															Е			
4700	Commitments	С	Υ	Е											-	-			U		Υ	

	USSGL ACCOUNT											USSGI	_ AC	COUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.		Trans.	Borrow E	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source 0	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Y	Y	Υ										U/E			
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Y	Y	Υ										U/E			
4000	Undelivered Orders - Obligations, Prepaid/Advanced	0	Ι _Υ	_			Y	Y	Y				Υ	Υ					U/E			
4802	Undelivered Orders - Obligations,	С	Y	В			Y	Y	Y				Y	Y					U/E			
4802	Prepaid/Advanced	С	Ι _Υ	Е			Y	Y	Υ				Υ	Υ					U/E			
4002	Undelivered Orders - Obligations		- '				į.	'					'	ı ı					- U/L		\vdash	
4831	Transferred, Unpaid	С	Ιγ	Е											Υ	Υ			U/E	Υ		
	Undelivered Orders - Obligations	•		_											-	-						
4832	Transferred, Prepaid/Advanced	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Undelivered Orders Obligations,																					
4871	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	Е									Υ						U/E			
4004	Upward Adjustments of Prior-Year	0		Е			Y	Y	V										U/E			
4881	Undelivered Orders Obligations, Unpaid	С	Y	E			Y	Y	Υ										U/E			
	Upward Adjustments of Prior-Year Undelivered Orders Obligations,																					
4882	Prepaid/Advanced	С	Ι _Υ	Е			Y	Y	Υ				Υ	Υ					U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	В			Y	Y	Y				•	•					U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4902	Delivered Orders - Obligations, Paid	С	Υ	Е			Y	Υ	Υ				Υ	Υ					U/E			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	В			Y	Υ	Υ				Υ	Υ					U			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	Е			Y	Υ	Υ				Υ	Υ					U			
	Delivered Orders - Obligations																					
4931	Transferred, Unpaid	С	Υ	Е											Y	Y			U/E	Υ		
	Downward Adjustments of Prior-Year																					
46-	Unpaid Delivered Orders Obligations,	_	l .,	_																		
4971	Recoveries	D	Y	Е															U/E			
	Downward Adjustments of Prior-Year Paid																					
4072	Delivered Orders Obligations, Refund Collected	D	Ι _Υ	Е							Υ		Υ						U/E			
4312	Upward Adjustments of Prior-Year	U	F '								ſ		1						U/E			
4981	Delivered Orders Obligations, Unpaid	С	Ι _Υ	Е			Y	Y	Υ										U/E			
1001	Upward Adjustments of Prior-Year		<u> </u>	_					•										- 0,2			
4982	Delivered Orders Obligations, Paid	С	Υ	Е			Υ	Υ	Υ				Υ	Υ					U/E			
ADDI	IONAL INFORMATION:					-					-			-								
1/ For	a description of USSGL attributes, see the "	 FACTS - A	_ Attribute	Definiti	ion Ren	ort - Deta	i ailed Fina	ncial Inform	ation" in	this sec	tion.											
	se attributes are supplied by FACTS II.	,				230				5												
	Lines in bold typeface indicate new or modif	ied USSGI	account	s that a	re effec	tive for fi	scal 2005	but availah	le for ea	ırly imple	ementation	n for fiscal 2	004	Early im	plementatio	n is stronalv	encour	aged.	1	1	1	
										,		<u>-</u>				9- 3						

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

D

С

D

Χ

D

Debit

Credit

Deficient

Definite

Indefinite

Not Deficient

Debit Credit

Debit Credit

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

<u>Attribute</u>	Domain Value	<u>Domain Definition</u>	<u>Attribute</u>	Domain Value	<u>Domain Definition</u>
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	Α	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	В	Category B			
Apportionment Category	С	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
3		G			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
<u> </u>		U			

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	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2		End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
1010	Fund Balance With Treasury	D	Υ	Е														U/E			
1120	Imprest Funds	D	Υ	Ε														U			
1130	Funds Held by the Public	D	Υ	Е														U/E			-
1195	Other Monetary Assets	D	Υ	Е														U/E			
																		-			-
	Investments in U. S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	В														U			
																		-			
	Investments in U.S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	Е														U			
1010	Source of the Bureau of the Capital Book			_														-			
	Discount on U.S. Treasury Securities																				
1611	Issued by the Bureau of the Public Debt	С	Y	Е														U			
1011	issued by the Bureau of the Fublic Bebt		<u> </u>	_														- 0			
	Premium on U.S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	Е														U			
1012	Amortization of Discount and Premium on	U	┢┷┩																		
	U.S. Treasury Securities Issued by the																				
4040	Bureau of the Public Debt	D	Y	Е														U			
1013	Buleau of the Public Debt	U	Y	E																	
	levestore to be consisted Others There the																				
4000	Investments in Securities Other Than the	_	, , ,	_																	
1620	Bureau of the Public Debt Securities	D	Y	В														U			
	Investments in Securities Other Than the	_		_																	
1620	Bureau of the Public Debt Securities	D	Υ	Е														U			
	Discount on Securities Other Than the			_																	
1621	Bureau of the Public Debt Securities	С	Y	Е														U			
	Premium on Securities Other Than the	_		_																	
1622	Bureau of the Public Debt Securities	D	Y	Е														U			
	Amortization of Premium and Discount on																				
	Securities Other Than the Bureau of the																				
1623	Public Debt Securities	D	Υ	Е														U			
	Investments in U.S. Treasury Zero Coupon																				
	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Υ	В														U			
	Investments in U.S. Treasury Zero Coupon																				
	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Υ	Е														U			
	Discount on U.S. Treasury Zero Coupon		1 7]
	Bonds Issued by the Bureau of the Public																				
1631	Debt	С	Υ	Ε		<u></u>										L	<u> </u>	U			
	Market Adjustment - Investments in U.S.																				
	Treasury Zero Coupon Bonds	D	Υ	Е														U			
4032	Estimated Indefinite Contract Authority	D	Υ	Ε		Υ												U			
	Anticipated Adjustments to Contract																				
4034	Authority	С	Υ	Е														U			
	•							1				l	-1	1	l .						

No. Title	
No.	Def. ² Def.
Anticipated Reductions to Borrowing Authority Anticipated Transfers to the General Fund Anticipated Collections From Non-Federal Anticipated Collections From Federal Anticipated Collections Federal Anticipated Colle	Flag Indef.
Anticipated Reductions to Borrowing Authority Anticipated Transfers to the General Fund 4044 Authority Anticipated Collections From Non-Federal 4050 Sources Anticipated Collections From Non-Federal 4070 Sources Anticipated Collections From Non-Federal 4070 Sources Anticipated Collections From Non-Federal 4070 Sources Anticipated Collections From Federal 4070 Sources Anticipated Collections From Federal 4070 Sources Anticipated Collections From Federal 4070 Sources Anticipated Collections From Non-Federal 4070 Sources D Y E Y E Y Y U/E Transfer Transfer From Invested Balances Allocations of Realized Authority - To Be Transferred From Invested Balances Anticipated Transfer Authority - To Be Transferred Collections From Federal 4080 Receivable - Transferred C Y E Y Y U/E Transferred Collections From Federal 4070 Sources Appropriation Appropriations D Y E Y Y D U/E Transferred From Invested Balances - C Y E Y Y U/E Transferred Collections From Federal 4070 Roceavable - Transferred C Y E Y Y U/E Transferred From Invested Balances - C Y E Y Y U/E Transferred Collections From Federal Authority - To Be Transferred Collections From Federal Authority - To Be Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y U/E Transferred From Invested Balances - C Y E Y Y Y U/E Transferred From Invested Balances - C Y E	
Authority	
Anticipated Transfers to the General Fund 4040	
Anticipated Collections From Non-Federal Anticipated Collections From Non-Federal Anticipated Collections From Federal Anticipated Collections From Federal Autoropated From Specific Treasury-Managed Trust Fund TAFS - Autoropated Trust From Federal Autoropated Collections From Federal Autoropated Trust From Federal Autoropated Autoropated Trust From Federal Autoropated Autoropate	
Anticipated Collections From Non-Federal 4060 Sources	
A060 Sources	
Anticipated Collections From Federal 4070 Sources Sources Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred Transferred C T Transferred C Transferred C Transferred C T Transferred	
Anounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Appropriated From Invested Balances - Allocations of Realized Authority - To Be Transferred From Invested Balances - Appropriated From Invested Balances - C Y E Y UE Y UE Transferred From Invested Balances - C Y E Y UE Transferred From Invested Balances - C Y E Y UE Transferred From Invested Balances - C Y E Y UE Transferred From Invested Balances - C Y E Y UE Transferred From Invested Balances - C Y E Y UE Transferred From Invested Balances - C Y E Y UE Y UE Transferred From Invested Balances - C Y E Y UE Y UE Transferred From Invested Balances - Y UE Transferred From Invested Balances - C Y E Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested Balances - Y UE Y UE Transferred From Invested From From From Invested From From	
Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred	
Treasury-Managed Trust Fund TAFS - Receivable - Transferred C	
Allocations of Realized Authority - To Be	
Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred From Invested Balances - 4182 Transferred	
Transferred From Invested Balances - Transferred Transferred C Y E Y Transfers - Current-Year Authority - 4083 Receivable - Transferred C Y E Y 4111 Debt Liquidation Appropriations D Y E Y Y 4112 Liquidation of Deficiency - Appropriations D Y E Y Y 4115 Loan Subsidy Appropriation D Y E Y Y 4116 Loan Administrative Expense 4117 Appropriation D Y E Y Y 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y 4119 Other Appropriations Realized D Y E Y Y 4110 Authority Adjusted for Interest on Public 4120 Debt Securities D Y B Y Authority Adjusted for Interest on Public D Y B Y	
Transferred C Y E Y	
Transfers - Current-Year Authority - 4083 Receivable - Transferred	
A083 Receivable - Transferred	
4111 Debt Liquidation Appropriations DYEYY FY VY VY VY VY VY VY VY VY	
4112 Liquidation of Deficiency - Appropriations Appropriated Trust or Special Fund 4114 Receipts D Y E Y Y V U 4115 Loan Subsidy Appropriation Loan Administrative Expense 4117 Appropriation D Y E Y Y V U 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y V U 4119 Other Appropriations Realized Authority Adjusted for Interest on Public D Y E Y Y V U U U U U U U U U U U U	
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Appropriated Trust or Special Fund 4114 Receipts D Y E Y Y 4115 Loan Subsidy Appropriation Loan Administrative Expense 4117 Appropriation D Y E Y Y 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y 4119 Other Appropriations Realized D Y E Y Y 4120 Appropriations Anticipated Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public	
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4115 Loan Subsidy Appropriation Loan Administrative Expense 4117 Appropriation D Y E Y Y 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y 4119 Other Appropriations Realized D Y E Y Y 4120 Appropriations Anticipated Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public	
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4118 Reestimated Loan Subsidy Appropriation 4119 Other Appropriations Realized D Y E Y Y 4120 Appropriations Anticipated Authority Adjusted for Interest on Public D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y D Y B Y	
4119 Other Appropriations Realized D Y E Y Y D Y D U U U U U U U U U U U U U U U	
4119 Other Appropriations Realized D Y E Y Y D Y D U U U U U U U U U U U U U U U	
4120 Appropriations Anticipated D Y E Y D Y D U Authority Adjusted for Interest on Public Debt Securities D Y B Y D U U Authority Adjusted for Interest on Public D D Y D D D D D D D D D D D D D D D D	
Authority Adjusted for Interest on Public Debt Securities Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public	Υ
4122 Debt Securities D Y B Y U Authority Adjusted for Interest on Public U	
Authority Adjusted for Interest on Public	
4122 Debt Securities D Y E Y U	
Amounts Appropriated From Specific	
Treasury-Managed Trust Fund TAFS	
Reclassified - Receivable - Temporary	
4123 Reduction D Y E Y Y U	$-\!\!+\!\!-\!\!\!-$
Amounts Appropriated From Specific	
Treasury-Managed Trust Fund TAFS	
Reclassified - Payable - Temporary	
4124 Reduction C Y E Y U Y U U	
Loan Modification Adjustment Transfer	
4125 Appropriation D Y E Y U Y Y Y Y U Y	
Amounts Appropriated From Specific	
Treasury-Managed Trust Fund TAFS -	
4126 Receivable D Y B Y U/E	Y

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1					
		FACTS II	Debit		Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.		TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef.2
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y							Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																				
4127	Payable	С	Υ	В									Υ						U/E		Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E									Y						U/E		Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	Е		Y							Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -		.,	_		.,							.,								.,
4129	Transfers-Out Appropriation to Liquidate Contract	С	Υ	E		Y							Υ						U/E		Y
4130	Authority Withdrawn	С	Υ	E															U/E		Y
4131	Current-Year Contract Authority Realized	D	Υ	Е		Υ							Υ						U		
4133	Decreases to Indefinite Contract Authority	С	Υ	Е									Υ						U/E		Y
4134	Contract Authority Withdrawn	С	Υ	Е															U/E		Y
4135	Contract Authority Liquidated	С	Υ	Е	Υ	Υ							Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
4136	Trust Funds	С	Υ	В									Υ						U/E		Y
4400	Contract Authority To Be Liquidated by	0	\ \	_									\ \						11/5		V .
	Trust Funds Transfers of Contract Authority	C D	Y	E B		Y							Y		Y	Y			U/E U/E	Υ	Y
	Transfers of Contract Authority Transfers of Contract Authority	D	Y	E		Y							Y		Y	Y			U/E	Ϋ́	Y
4137	Appropriation to Liquidate Contract	D	1.			į							1		į.	Į.			- U/L		
4138	Authority	D	Υ	Е		Υ							Υ						U/E		Y
	Contract Authority Carried Forward	D	Y	В		•							•						U/E		Y
	Contract Authority Carried Forward	D	Υ	Е															U/E		Y
	Substitution of Borrowing Authority	С	Υ	Е	Υ							Υ	Υ						U/E		Y
4141	Current-Year Borrowing Authority Realized	D	Υ	E		Y						Y	Y						U		
	Decreases to Indefinite Borrowing											_									
4143	Authority	С	Υ	E								Y	Υ						U/E		Y
4144	Borrowing Authority Withdrawn	С	Υ	E								Υ							U/E		Y
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Υ	E								Y							U/E		Y
4146	Authority Actual Repayments of Debt, Prior-Year	С	Υ	Е	Υ								Υ						U/E		
4147	Balances Resources Realized From Borrowing	С	Υ	Е															U/E		
4148	Authority	D	Υ	Е															U/E		Υ

	USSGL ACCOUNT											USS	GL AC	COUNT A	TTRIBUTE	S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4149	Borrowing Authority Carried Forward	D	Υ	В								Y							U/E			Υ
4149	Borrowing Authority Carried Forward	D	Υ	Е								Y							U/E			Υ
4150	Reappropriations	D	Υ	Ε		Υ							Υ						U			Υ
	Actual Capital Transfers to the General																					
	Fund of the Treasury, Current-Year																					
4151	Authority	С	Υ	Ε									Υ						U/E			
																			_			
	Actual Capital Transfers to the General																					
4152	Fund of the Treasury, Prior-Year Balances	С	Υ	Е															U/E			
	Authority Made Available From Receipt or																					
	Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	Е		Υ							Υ						U			
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded																					
	From Obligation	D	Υ	Ε		Υ							Υ						U			
	Anticipated Transfers - Current-Year																					
	Authority	D	Υ	Ε		Υ													U			
	Allocations of Authority - Anticipated From																					
4165	Invested Balances	D	Υ	Е		Υ													U			
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	В		Υ							Υ		Υ	Υ			U/E	Υ		
	Allocations of Realized Authority - To Be																					
	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Y			U/E	Υ		
	Allocations of Realized Authority -																					
4167	Transferred From Invested Balances	D	Υ	Ε		Υ							Υ		Υ	Y			U/E	Υ		
	Allocations of Realized Authority																					
	Reclassified - Authority To Be Transferred																					
	From Invested Balances - Temporary																					
	Reduction	D	Υ	Е		Υ							Υ		Υ	Y			U	Υ		
	Transfers - Current-Year Authority	D	Υ	Е	Υ	Υ							Υ		Υ	Y			U	Υ		
	Non-Allocation Transfers of Invested																					
	Balances - Receivable	D	Υ	В		Υ							Υ		Y	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested																					
	Balances - Receivable	D	Υ	Е		Y							Υ		Y	Y			U/E	Υ		
	Non-Allocation Transfers of Invested																					
	Balances - Payable	С	Υ	В		Υ							Υ		Υ	Y			U/E	Υ		
	Non-Allocation Transfers of Invested																					
	Balances - Payable	С	Υ	E		Υ							Υ		Y	Y			U/E	Υ		
	Non-Allocation Transfers of Invested																					
	Balances - Transferred	D	Υ	Е		Y							Υ		Y	Y			U/E	Υ		
	Allocation Transfers of Current-Year																					
	Authority for Non-Invested Accounts	D	Υ	Е	Υ	Y							Υ		Y	Υ			U	Υ		
	Allocation Transfers of Prior-Year																					
4176	Balances	D	Υ	Е											Υ	Υ			U/E	Υ		

USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
	FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
Anticipated Transfers - Prior-Year																				
4180 Balances	D	Υ	Е														U			
4190 Transfers - Prior-Year Balances	D	Υ	Е										Y	Y			U	Υ		
Balance Transfers - Extensions of																				
4191 Availability Other Than Reappropriations	D	Υ	Е										Y	Υ			U/E	Υ		
4195 Transfer of Obligated Balances	D	Υ	Е														U/E			
Transfer of Expired Expenditure Transfers																				
4199 Receivable	D	Υ	Е								Y		Y	Υ			U/E	Υ		
4201 Total Actual Resources - Collected	D	Y	В														U/E			
4201 Total Actual Resources - Collected	D	Υ	Е														U/E			
Anticipated Reimbursements and Other	_		_																	
4210 Income	D	Y	Е	_													U		\vdash	
Liquidation of Deficiency - Offsetting 4212 Collections	D	Ι _Υ	Е		Υ						Y						U			
Anticipated Appropriation Trust Fund		l r			Ť						Ť						U			
4215 Expenditure Transfers	D	Ιγ	Е														U			
Unfilled Customer Orders Without		<u> </u>															U		\vdash	
4221 Advance	D	Ι _Υ	В							Υ	Y						U/E			
Unfilled Customer Orders Without		<u> </u>	ь								1						U/L			
4221 Advance	D	Ιγ	Е							Υ	Y						U/E			
7221 /10/01/00		<u> </u>									'						O/L			
4222 Unfilled Customer Orders With Advance	D	Ιγ	В							Υ	Y						U/E			
1222 Similar Sustainer Studie Francis		<u> </u>								•							- O/L			
4222 Unfilled Customer Orders With Advance	D	Y	Е							Υ	Y						U/E			
Appropriation Trust Fund Expenditure	_																			
4225 Transfers - Receivable	D	Y	В								Y						U/E			
Appropriation Trust Fund Expenditure	_																			
4225 Transfers - Receivable	D	Υ	Е								Y						U/E			
Unfilled Customer Orders Without																				
4230 Advance - Transferred	С	Υ	Е							Υ	Y		Υ	Υ			U/E	Υ		
Unfilled Customer Orders With Advance -																				
4231 Transferred	С	Υ	Е	L	<u></u>					Υ	Y				<u>L</u>		U/E			
Appropriation Trust Fund Expenditure																				
4232 Transfers - Receivable - Transferred	С	Υ	Е								Y		Υ	Υ			U/E	Υ		
Reimbursements and Other Income																				
4233 Earned - Receivable - Transferred	С	Υ	Е							Υ	Y		Y	Y			U/E	Υ		
4234 Other Federal Receivables - Transferred	С	Y	Е								Y		Y	Υ			U/E	Y		
Reimbursements and Other Income		l	-																	
4251 Earned - Receivable	D	Υ	В							Υ	Y						U/E		\longrightarrow	
Reimbursements and Other Income		l	_							.,							=			
4251 Earned - Receivable	D	Υ	Е							Υ	Y						U/E			
Reimbursements and Other Income	_		_																	
4252 Earned - Collected	D	Υ	Е							Υ	Y						U/E			
Appropriation Trust Fund Expenditure			_														11/5			
4255 Transfers - Collected	D	Υ	Е								Y		1				U/E		$\sqcup \sqcup$	

USSGL ACCOUNT											USSGL	CCOUNT	ATTRIBUTI	ES/1						
	FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	t. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
Actual Collections of "governmental-type"																				
4260 Fees	D	Υ	Е								Y						U/E			
4261 Actual Collections of Business-Type Fees	D	Y	Е								Y						U/E			
4262 Actual Collections of Loan Principal	D	Υ	E								Y						U/E			
4263 Actual Collections of Loan Interest	D	Υ	Е								Y						U/E			
4264 Actual Collections of Rent	D	Υ	Е								Y						U/E			
Actual Collections From Sale of	-																-			
4265 Foreclosed Property	D	Y	Е								Y						U/E			
Other Actual Business-Type Collections			_														- 0,2			
4266 From Non-Federal Sources	D	Y	Е								Y						U/E			
Other Actual "governmental-type"			_														- 0.2			
4267 Collections From Non-Federal Sources	D	ΙΥ	Е								Y						U/E			
4207 Concolono From Pont Foundation	_	<u> </u>	-	_													- O/L			
4271 Actual Program Fund Subsidy Collected	D	Ιγ	Е								Y						U/E			
4273 Interest Collected From Treasury	_ D	Η̈́	E								Y						U/E		\vdash	
4273 Interest conceted from freadily	- 5	- '															- 0/L			
4275 Actual Collections From Liquidating Fund	D	Ι _Υ	Е								Y						U/E			
4276 Actual Collections From Financing Fund	_ D	Y	E								Y						U/E		\vdash	
4277 Other Actual Collections - Federal	_ D	Y	E								Y						U/E		\vdash	
4211 Other Actual Collections - Federal		- '									'						- 0/L			
4281 Actual Program Fund Subsidy Receivable	D	Ι _Υ	В								Y						U/E			
4261 Actual Flogram Fulliu Subsidy Receivable		T	В								r						- U/E		\vdash	
4004 Actual Program Fund Cubaidy Pagaiyabla	Б	l ,,	_														U/E			
4281 Actual Program Fund Subsidy Receivable 4283 Interest Receivable From Treasury	_ D _ D	Y	E B								Y						U/E		 	
4283 Interest Receivable From Treasury	_ D	Y	Е								Y						U/E		\vdash	
4285 Receivable From the Liquidating Fund	_ D	Y	В								Y						U/E		\vdash	
4285 Receivable From the Liquidating Fund 4285 Receivable From the Liquidating Fund	_ D	Y	Е								Y						U/E		\vdash	
4286 Receivable From the Enquidating Fund	_	Y	В								Y						_		\vdash	
4286 Receivable From the Financing Fund	D	_															U/E			
4287 Other Federal Receivables	D	Y	E								Y						U/E			
4287 Other Federal Receivables 4287 Other Federal Receivables	D	Y	В								Y						U/E			
	D	Y	Е								Y						U/E			
Anticipated Recoveries of Prior-Year		.,	_														, .			
4310 Obligations	_ D	Y	E														U		 	
4350 Canceled Authority	С	Υ	Е								Y	1					U/E		<u> </u>	
Temporary Reduction - New Budget			_	,,	\ ,.												, .			
4382 Authority	С	Υ	Е	Υ	Υ						Y						U			
Temporary Reduction - Prior-Year		l	_																	
4383 Balances	С	Υ	Е	Υ	Υ						Y						U			
Temporary Reduction Returned by																				
4384 Appropriation	С	Υ	В	Y	Υ						Y						U		<u> </u>	
Temporary Reduction Returned by																				
4384 Appropriation	С	Υ	E	Υ	Υ						Y						U		<u> </u>	
Adjustments to Indefinite No-Year																				
4391 Authority	С	Υ	Е		Υ						Y						U			
Permanent Reduction - New Budget																				
4392 Authority	С	Υ	Е	Υ	Υ						YY						U			

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II		Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Permanent Reduction - Prior-Year																				
4393	Balances	С	Υ	Ε	Υ	Υ						Y						U			
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Υ	В		Υ						Y						U			Υ
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Υ	Е		Υ						Y						U			Υ
	Authority Unavailable for Obligation																				
4395	Pursuant to Public Law - Temporary	С	Υ	Е	Υ	Υ						Y						U			
	Receipts and Appropriations Temporarily																				
4397	Precluded From Obligation	С	Υ	В	Υ	Υ						Y						U			
	Receipts and Appropriations Temporarily																				
4397	Precluded From Obligation	С	Υ	Е	Υ	Υ						Y						U			
	Offsetting Collections Temporarily																				
4398	Precluded From Obligation	С	Y	В		Υ						Y						U			
	Offsetting Collections Temporarily			_																	
4398	Precluded From Obligation	С	Υ	E		Υ						Y						U			
	Special and Trust Fund Refunds and																				
	Recoveries Temporarily Precluded From		١.,	_		.,															
4399	Obligation	С	Y	Ε		Υ												U			
4400	Unapportioned Authority - Pending Rescission	_		Е														U			
4420	Rescission	С	Y	E														. 0			
4420	Unapportioned Authority - OMB Deferral	С	Y	Е														U			
	Unapportioned Authority	C	Y	В														U			
	Unapportioned Authority	C	Y	E														U		Υ	
	Apportionments	C	Y	E						Υ								U		Ϋ́	
4010	, френценинение		<u> </u>	_						•								·			
	Apportionments - Anticipated Resources -																				
4590	Programs Subject to Apportionment	С	ΙΥ	Е						Υ								U			
	Allotments - Realized Resources	C	Y	E														Ū		Υ	
	Unobligated Funds Not Subject to			_																	
4620	Apportionment	С	Υ	В														U			
	Unobligated Funds Exempt From	•																			
4620	Apportionment	С	Υ	Е														U		Υ	
	Funds Not Available for																				
4630	Commitment/Obligation	С	Υ	Е														U		Υ	
4650	Allotments - Expired Authority	С	Υ	В														Е			
4650	Allotments - Expired Authority	С	Υ	Ε														Е			
	Anticipated Resources - Programs Exempt																				
4690	From Apportionment	С	Υ	Ε	L	<u></u>										L		U			
	Commitments - Programs Subject to																				
4700	Apportionment	С	Υ	Е														U		Υ	
	Commitments - Programs Exempt From]
4720	Apportionment	С	Υ	Е														U		Υ	
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Υ	Υ	Υ									U/E			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin		Public	Apport.	Program		Avail.	Trans.			Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Y	Y	Y										U/E			
4000	Undelivered Orders - Obligations,	•	.,	_			.,	.,	.,				.,	.,								
4802	Prepaid/Advanced Undelivered Orders - Obligations,	С	Y	В			Y	Y	Y				Υ	Υ					U/E			
4902	Prepaid/Advanced	С	Υ	Е			Y	Y	Υ				Y	Υ					U/E			
4002	Undelivered Orders - Obligations		'				į.	1	Į.				1	'					- 0/L			
4831	Transferred, Unpaid	С	Υ	Е											Y	Y			U/E	Υ		
100 .	Undelivered Orders - Obligations	•		_															- 0.2	•		
4832	Transferred, Prepaid/Advanced	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year	•																	-			
	Unpaid Undelivered Orders Obligations,																					
4871	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year											1										
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	Е									Υ						U/E			
	Upward Adjustments of Prior-Year																					
4881	Undelivered Orders Obligations, Unpaid	С	Υ	Е			Y	Y	Y										U/E			
	Upward Adjustments of Prior-Year																					
	Undelivered Orders Obligations,	•	.,	_			.,	Y	.,				.,	Υ								
	Prepaid/Advanced Delivered Orders - Obligations, Unpaid	C	Y	E B			Y	Y	Y				Υ	Y					U/E U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E U/E			
	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid	C	Y	E			Y	Y	Y				Υ	Y					U/E			
	Authority Outlayed Not Yet Disbursed	C	Y	В			Y	Y	Y				Y	Y					U			
	Authority Outlayed Not Yet Disbursed	C	Y	E			Y	Y	Y				Y	Y					- U			
4300	Delivered Orders - Obligations		· ·																- 0			
4931	Transferred, Unpaid	С	Υ	Е											Y	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																		-			
	Unpaid Delivered Orders Obligations,																					
	Recoveries	D	Υ	E															U/E			
	Downward Adjustments of Prior-Year Paid																					
	Delivered Orders Obligations, Refund																					
4972	Collected	D	Υ	Е							Υ		Υ						U/E			
	Upward Adjustments of Prior-Year									I]					1 1					
4981	Delivered Orders Obligations, Unpaid	С	Υ	Е			Y	Y	Y										U/E			
	Upward Adjustments of Prior-Year		١.,	_			.,	.,	.,					.,								
4982	Delivered Orders Obligations, Paid	С	Υ	Е			Y	Y	Y				Υ	Υ					U/E			
ייחח	IONAL INFORMATION:																					
AUUII	IONAL INFORMATION:																					
1/ For	a description of USSGL attributes, see the "	FACTS II - 4	 ∆ttrihut≏	Definiti	on Ren	ort - Det	iled Fina	ncial Inform	ation" in	this sec	tion	1										
	se attributes are supplied by FACTS II.	1,701011-7	IDUIC	ااااااا	on rep	or Dele	cu i iila	IIIOIIII	auon III	1113 360												
	or attributed and dupplied by interest.																					
L			1				<u> </u>	1		1		1			1	1			1	l		

SUPPLEMENT

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Categor	ry A	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Categor	ry B	Category B			
Apportionment Categor	ry C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
•		·	Transfer To/From ²	Т	То
BEA Category Indicator	r D	Discretionary			
BEA Category Indicator		Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	r E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
					•
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
	_	-			
Debit Credit	D	Debit			
Debit Credit	С	Credit			
Deficiency Flag ²	D	Deficient			
·					
Deficiency Flag ²	Х	Not Deficient			
Definite/Indefinite Flag ²	. D	Definite			
Definite/Indefinite Flag ²		Indefinite			
Definite/Indefinite Flag	I	maennite			

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