Financial Management Service

FACTS II

Bulk File Transfer File Formats

U.S. Department of the Treasury

Financial Management Service

Information Resources

Accounting and Management Systems Division

Financial Reporting Branch

Chris Shanefelter, Branch Manager

Version	Changes
2.0	Updated Contact Information File, Bulk Transfer File, and SGL Account File. Added new section on Filenames and Other Information. Added additional Special Processing Notes. Keys are now in bold.
3.0	Added Category B Footnote (Stub) support and example of file layout.
4.0	Added support for Category B Text on the SGL Account Detail. Modified Footnote Detail layout. Modified ATB/SGL Status. Added a new record layout for detail ATB/SGL Status.
4.1	Added filler and Debit/Credit Indicator to the Footnote Detail Record. Added a new Special Processing note. Modified filler on SGL Account Detail and Trailer Detail.
5.0	Fixed Main Account on MAF (Output) to be a length of 4.
5.1	Fixed Fiscal Year on MAF (Output) to be a length of 4.
6.0	Added a Trailer Record for Contact Information so multiple records could be sent in via bulk. Changed Authority Code value for appropriation from "A" to "P".
6.1	Fiscal Year changed from two fields, each two characters in length, to a single field with a length of four characters.
6.2.1	Corrected lengths for Sub Account Symbol, Account Split Sequence, and MAF Sequence to 3 characters on all records. Added notes on the MAF (Output).
7.0	New format including beginning of Fiscal Year 2002 (FY 02) changes. Expanded descriptions. Added Net outlays field to MAF.
8.0	FY 02 changes. Deleted Contact Information and Request Record (Input) and Contact Information and Request Record Trailer (Input), previously Sections 2.1 and 2.2. User must update contact information online.
9.0	Combined Section 2.1 and 2.2, Bulk Transfer File Detail (Input) and Bulk Transfer File Footnote (Input), keeping field names that were not duplicated. Revised Descriptions making them more user friendly.
9.1	Revised the Public Law field.
10.0	Expanded Description for the DETAIL_COUNT and FOOTNOTE_COUNT fields in Section 2.2.

V10.0 January 2004

Contents

V10.0 January 2004

Special Processing Notes

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

2

File Formats

2.1 Bulk Transfer File Detail and Footnote (Input)

You must supply all values in your detail records; the Client Bulk program does not assign any default values. All SGL account attributes must contain acceptable values specified in either the SGL Accounts and Attributes file (see page 13) or the SGL Attribute Values table (see page 18).

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number (required)
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year (required) Four possible formats: ▪ *9999* - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations. ▪ *bb99* - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations. ▪ *bbb*X - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished. ▪ *bbb*M - M account. The first three positions are blank.
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account (required)
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account (required)
ACCT_SPLIT_SEQ_NUM	3	16	18	9	Part of TAFS - Sequence of Account split components, 000 indicates not an account split (required)
MAF_SEQUENCE_NUM	3	19	21	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental (required)

Field Name	Length	Starting Column	Ending Column	Type	Description
ATB_SEQ_NUM	3	22	24	9	Part of TAFS - Sequence of ATB, always 000 (required)
PREPARER_ID	8	25	32	X	FACTS II Preparer ID (required)
CERTIFIER_ID	8	33	40	X	FACTS II Certifier ID (required)
RPT_FISCAL_YEAR	4	41	44	9	Reporting Fiscal Year (required)
RPT_FISCAL_MONTH	2	45	46	9	Reporting Fiscal Month; 03=Dec, 06=Mar, 09=Jun, 12=Sep (required)
SGL_ACCT_NUMBER	4	47	50	X	SGL Account Number (required)
RECORD_INDICATOR	1	51	51	X	Valid values for this field are D or F where D=Detail Record and F= Footnote Detail Record.
COHORT	2	52	53	99	Fiscal year used when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years and used only for credit financing TAFSs. If the account is a Federal Account, then a cohort is NOT needed and a Fiscal year should not be entered. When no cohort is needed, two blank spaces should be entered for the default value.
BEGIN_END	1	54	54	X	Beginning/Ending Balance Flag. Indicates whether the balance of an SGL account /attribute combination is at the start of the fiscal year or at the end of a period (required).
INDEF_DEF_FLAG	1	55	55	X	Indefinite/Definite Flag. Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors).
APPOR_CAT_B_DETAIL	3	56	58	9	Apportionment Category B Code is a number from 001-999 that is required if APPOR_CAT_CODE = B. If the APPOR_CAT_CODE = A or C the field is not required and the default value is 3 blank spaces.
APPOR_CAT_B_TXT	25	59	83	X	Apportionment Category B Text (Required if APPOR_CAT_CODE = B)

Field Name	Length	Starting Column	Ending Column	Type	Description
PUBLIC_LAW	7	84	90	X	This field is in the format of XXX-YYY where XXX is the Congressional Reference number. The dash must be entered. Valid alpha-numeric values for XXX include the numbers 54 -108 and USC (entered in uppercase). If the XXX consists of a two digit number, such as 75, then nothing should be entered prior to the number (do not enter 075). (This will give you a PUBLIC_LAW code with a length of 6 including the dash.) Likewise, the last portion of the field YYY also should not have leading zeros for one or two digit values. You must enter a valid Public Law code (see table on FMS website). The default value for XXX is 3 blank spaces or 000.
APPOR_CAT_CODE	1	91	91	X	Apportionment Category Code. Identifies OMB apportionments by calendar quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B).
AUTHORITY_TYPE	1	92	92	X	Authority Type. Identifies types of budgetary resources when it is not possible to do so by the SGL account number.
GOV_CODE (TRANSACTION PARTNER)	1	93	93	X	Government Transaction Partner, also known as Government Code. Indicates the type of entity involved in transactions with the reporting entity.
TRANSFER_AGENCY	2	94	95	X	Transfer Agency. Treasury department code of agency receiving funds. This field must be a valid Department Regular number. If this is not a Transaction Account or if the TRANSFER_ACCT is defaulted, then this field will NOT be required and the default value is 2 blank spaces.
TRANSFER_ACCT	4	96	99	X	Transfer Account. Treasury account code of receiving agency. Must be a valid account for the TRANSFER_AGENCY. The default value for this field is 4 blank spaces.
TRANSFER_TO_FROM	1	100	100	X	Transfer To/From Code. Identifies if the funds are transferred to or from another Treasury agency and account (Transfer Agency and Transfer Account fields). This attribute is derived by FMS. The default value for this field is 1 blank space.
REIMBURSABLE_FLG	1	101	101	X	Reimbursable Flag. Identifies if amounts for goods, services, and joint project support are financed by offsetting collections.

Field Name	Length	Starting Column	Ending Column	Type	Description
YEAR_BUDGET_AUTH	4	102	105	X	Year of Budget Authority. Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFSs (X-year) that are not credit financing TAFSs. Distinguishes outlays from new obligational authority versus outlays from carried forward balances.
BEA_CATEGORY	5	106	110	X	BEA Category Code. Indicates whether the BEA (Budget Enforcement Act) category is mandatory, discretionary, or emergency discretionary.
BORROWING_SOURCE	6	111	116	X	Borrowing Source Code. Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank (required if AUTHORITY_TYPE = B and SGL attribute BORROW_SOURCE_IND = Y).
ADVANCE_FLAG	1	117	117	X	Advanced Flag. Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable.
CURRENT_PERMANENT_FLAG	1	118	118	X	Current/Permanent Flag. Identifies whether the status of budget authority is current or permanent.
DEF_LIQUID_FLAG	1	119	119	X	Definite Liquidation Flag. Identifies SGL accounts with adjustments made in subsequent years.
DEFICIENCY_FLAG	1	120	120	X	Deficiency Flag. Identifies a deficient apportionment or fund that requires an appropriation or future offsetting collections to liquidate unpaid obligations. This attribute is derived by FMS. If no deficiency exists, then enter a default value of 1 blank space.
AVAILABILITY_FLAG	1	121	121	X	Availability Flag. Identifies whether an SGL account's budgetary resource availability is in the current period or in a subsequent period.
LEGISLATION_FLAG	1	122	122	X	Type of Legislation. This field is not required starting fiscal year 2002 and must be blank.
FUNCTION	3	123	125	X	OMB Function Code. Classifies data according to major purpose served, used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974. Valid entries for this field include DEF or NND where DEF = Defense and NND = Non Defense. If the purpose of the funds is neither Defense nor Non Defense, then enter a default value of 3 blank spaces. This attribute is derived by FMS.
DOLLAR_AMOUNT	17	126	142	9	Dollar Amount. Last two positions assumed decimal. Restricted to 15 positions to accommodate GOALS (required).
DEBIT_CREDIT	1	143	143	X	Debit/Credit Indicator (required)
FOOTNOTE_SEQ	3	144	146	9	Footnote Sequence is a number from 001-999 that is required if RECORD_IND= F. If the RECORD_IND field = D, then enter a default value of NULL (or 3 blank spaces).

Field Name	Length	Starting Column	Ending Column	Type	Description
FOOTNOTE_TXT	255	147	401	X	Footnote Text is required if RECORD_IND= F. If the RECORD_IND = D, then enter a default value NULL (or 255 blank spaces).

2.2   Bulk Transfer File Trailer (Input – required for ALL Bulk Files)

Field Name	Length	Starting Column	Ending Column	Type	Description
RECORD_INDICATOR	3	1	3	X	TRL=Trailer record
DETAIL_COUNT	10	4	13	9	Total Number of Detail Records. 10-digit numeric field with preceding zeroes. For example, 000000009 is the total number of data records and footnote records. **NOTE: THIS NUMBER DOES NOT INCLUDE THE TRAILER RECORD.**
FOOTNOTE_COUNT	10	14	23	9	Total Number of Footnote Records. 10 digit numeric field with preceding zeroes. For example, 0000000012 is the total number of footnote records. This number does not include data records or the trailer record.
FILLER	378	24	401	X	The default value of this field is NULL or 378 blank spaces.

2.3   ATB/SGL Summary Status (Output)

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number (required)
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number

Field Name	Length	Starting Column	Ending Column	Type	Description
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year (required) Four possible formats: ▪ *9999* - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations. ▪ *bb99* - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations. ▪ *bbb*X - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished. ▪ *bbb*M - M account. The first three positions are blank.
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account (required)
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account (required)
ACCT_SPLIT_SEQ_NUM	3	16	18	9	Part of TAFS - Sequence of Account split components, 000 indicates not an account split (required)
MAF_SEQUENCE_NUM	3	19	21	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental (required)
ATB_SEQ_NUM	3	22	24	9	Part of TAFS - Sequence of ATB, always 000 (required)
PREPARER_ID	8	25	32	X	GOALS II Preparer ID (required)
STATUS	1	33	33	X	Pass/Fail Status

2.4 ATB/SGL Detailed Status (Output)

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number

Field Name	Length	Starting Column	Ending Column	Type	Description
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year Four possible formats: ▪ *9999* - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations. ▪ *bb99* - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations. ▪ *bbb*X - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished. ▪ *bbb*M - M account. The first three positions are blank.
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account
ACCT_SPLIT_SEQ_NUM	3	16	18	9	Part of TAFS - Sequence of Account split components, 000 indicates not an account split
MAF_SEQUENCE_NUM	3	19	21	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental
ATB_SEQ_NUM	3	22	24	9	Part of TAFS - Sequence of ATB, always 000
PREPARER_ID	8	25	32	X	GOALS II Preparer ID
CERTIFIER_ID	8	33	40	X	GOALS II Certifier ID
RPT_FISCAL_YEAR	4	41	44	9	Reporting Fiscal Year
RPT_FISCAL_MONTH	2	45	46	9	Reporting Fiscal month; 03=Dec, 06=Mar, 09=Jun, 12=Sep (required)
SGL_ACCT_NUM	4	47	50	9	SGL Account Number
RECORD_INDICATOR	1	51	51	X	D=Detail record, F=Footnote record
COHORT_YR	2	52	53	9	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. Used for credit financing TAFSs.
BALANCE_CODE	1	54	54	X	Balance Code. Indicates whether the balance of an SGL account /attribute combination is at the start of the fiscal year or at the end of a period.

Field Name	Length	Starting Column	Ending Column	Type	Description
DEF_INDEFINITE_CODE	1	55	55	X	Indefinite/Definite Flag. Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors).
APPOR_CAT_B_DETAIL	1	56	56	X	Apportionment Category B Code; 0=Not Category B Apportioned, >0=Apportionment Category B
APPOR_CAT_B_TEXT	25	57	81	X	Apportionment Category B Text
PUBLIC_LAW	7	82	88	X	Public Law cited
APPOR_CAT_CODE	1	89	89	X	Apportionment Category Code. Identifies OMB apportionments by calendar quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B).
AUTHORITY_CODE	1	90	90	X	Authority Type. Identifies types of budgetary resources when it is not possible to do so by the SGL account number.
GOV_CODE	1	91	91	X	Government Transaction Partner. Also known as Government Code. Indicates the type of entity involved in transactions with the reporting entity.
TRANSFER_AGENCY	2	92	93	X	Transfer Agency. Treasury department code of agency receiving funds.
TRANSFER_ACCT	4	94	97	X	Transfer Account. Treasury account code of receiving agency. Must be a valid account for the TRANSFER_AGENCY.
TRANSFER_TO_FROM	4	98	101	X	Transfer To/From Code. Identifies if the funds are transferred to or from another Treasury agency and account (Transfer Agency and Transfer Account fields).
REIMB_CODE	1	102	102	X	Reimbursable Flag. Identifies if amounts for goods, services, and joint project support are financed by offsetting collections.
YEAR_BUDGET_AUTHORITY	4	103	106	X	Year of Budget Authority. Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFSs (X-year) that are not credit financing TAFSs. Distinguishes outlays from new obligational authority versus outlays from carried forward balances.
BEA_CAT_CODE	5	107	111	X	BEA Category Code. Indicates whether the BEA (Budget Enforcement Act) category is mandatory, discretionary, or emergency discretionary.
BORROWING_SOURCE_CODE	6	112	117	X	Borrowing Source Code. Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank.

Field Name	Length	Starting Column	Ending Column	Type	Description
ADVANCED_CODE	1	118	118	X	Advanced Flag. Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable.
CURRENT_PERMANENT_CODE	1	119	119	X	Current/Permanent Flag. Identifies whether the status of budget authority is current or permanent.
DEF_LIQUIDATION_IND	1	120	120	X	Definite Liquidation Flag. Identifies SGL accounts with adjustments made in subsequent years.
DEFICIENCY_IND	1	121	121	X	Deficiency Flag. Identifies a deficient apportionment or fund that requires an appropriation or future offsetting collections to liquidate unpaid obligations.
AVAIL_CODE	1	122	122	X	Availability Flag. Identifies whether an SGL account's budgetary resource availability is in the current period or in a subsequent period.
LEGISLATION_CODE	1	123	123	X	Type of Legislation (This field is not required starting fiscal year 2002 and must be blank)
OMB_FUNCTION_CODE	3	124	126	X	OMB Function Code. Classifies data according to major purpose served, used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.
DOLLAR_AMT	17	127	143	X	Amount. Last two positions assumed decimal.
DB_CR_CODE	1	144	144	X	Debit/Credit Indicator
FOOTNOTE_TEXTVAR	255	145	399	X	Footnote text
FOOTNOTE_SEQ	3	400	402	X	Footnote sequence number
FILLER_TEXT	50	403	452	X	Filler
DUPLICATE_RECORD	1	453	453	X	X=Duplicate record submitted in bulk file
PREVIOUSLY_SUBMIT	1	454	454	X	X=Fund symbol previously submitted
INVALID_SYMBOL	1	455	455	X	X=Invalid data
INV_PREPARER	1	456	456	X	X=Invalid data
INV_CERTIFIER	1	457	457	X	X=Invalid data
INV_RPT_FISCAL_YEAR	1	458	458	X	X=Invalid data
INV_RPT_FISCAL_MONTH	1	459	459	X	X=Invalid data
INV_SGL_ACCT_NUM	1	460	460	X	X=Invalid data
INV_RECORD_INDICATOR	1	461	461	X	X=Invalid data

Field Name	Length	Starting Column	Ending Column	Type	Description
INV_COHORT_YR	1	462	462	X	X=Invalid data
INV_BALANCE_CODE	1	463	463	X	X=Invalid data
INV_DEF_INDEFINITE_CODE	1	464	464	X	X=Invalid data, S=Overwritten with spaces
INV_APPOR_CAT_B_DETAIL	1	465	465	X	X=Invalid data, S=Overwritten with spaces
INV_APPOR_CAT_B_TEXT	1	466	466	X	X=Invalid data, S=Overwritten with spaces
INV_PUBLIC_LAW	1	467	467	X	X=Invalid data, S=Overwritten with spaces
INV_APPOR_CAT_CODE	1	468	468	X	X=Invalid data, S=Overwritten with spaces
INV_AUTHORITY_CODE	1	469	469	X	X=Invalid data, S=Overwritten with spaces
INV_GOV_CODE	1	470	470	X	X=Invalid data, S=Overwritten with spaces
INV_TRANSFER_AGENCY	1	471	471	X	X=Invalid data, S=Overwritten with spaces
INV_TRANSFER_ACCT	1	472	472	X	X=Invalid data, S=Overwritten with spaces
INV_TRANSFER_TO_FROM	1	473	473	X	X=Invalid data, S=Overwritten with spaces
INV_REIMB_CODE	1	474	474	X	X=Invalid data, S=Overwritten with spaces
INV_YEAR_BUDGET_AUTHORITY	1	475	475	X	X=Invalid data, S=Overwritten with spaces
INV_BEA_CAT_CODE	1	476	476	X	X=Invalid data, S=Overwritten with spaces
INV_BORROWING_SOURCE_CODE	1	477	477	X	X=Invalid data, S=Overwritten with spaces
INV_ADVANCED_CODE	1	478	478	X	X=Invalid data, S=Overwritten with spaces
INV_CURRENT_PERMANENT_CODE	1	479	479	X	X=Invalid data, S=Overwritten with spaces
INV_DEF_LIQUIDATION_IND	1	480	480	X	X=Invalid data, S=Overwritten with spaces
INV_DEFICIENCY_IND	1	481	481	X	X=Invalid data, S=Overwritten with spaces
INV_AVAIL_CODE	1	482	482	X	X=Invalid data, S=Overwritten with spaces
INV_LEGISLATION_CODE	1	483	483	X	X=Invalid data, S=Overwritten with spaces
INV_OMB_FUNCTION_CODE	1	484	484	X	X=Invalid data, S=Overwritten with spaces
INV_DOLLAR_AMT	1	485	485	X	X=Invalid data
INV_DB_CR_CODE	1	486	486	X	X=Invalid data
INV_FOOTNOTE_TEXT	1	487	487	X	X=Invalid data
INV_FOOTNOTE_SEQ	1	488	488	X	X=Invalid data

Field Name	Length	Starting Column	Ending Column	Type	Description
PASS_FAIL	1	489	489	X	P=Pass, F=Fail
FAMILY_STATUS	1	490	490	X	P=Pass, F=Fail
EDIT1_STATUS	1	491	491	X	P=Pass, F=Fail
EDIT2_STATUS	1	492	492	X	P=Pass, F=Fail
EDIT3_STATUS	1	493	493	X	P=Pass, F=Fail
EDIT4_STATUS	1	494	494	X	P=Pass, F=Fail
EDIT5_STATUS	1	495	495	X	P=Pass, F=Fail
EDIT6_STATUS	1	496	496	X	P=Pass, F=Fail
EDIT7_STATUS	1	497	497	X	P=Pass, F=Fail
EDIT8_STATUS	1	498	498	X	P=Pass, F=Fail
EDIT9_STATUS	1	499	499	X	P=Pass, F=Fail
EDIT10_STATUS	1	500	500	X	P=Pass, F=Fail
EDIT11_STATUS	1	501	501	X	P=Pass, F=Fail
EDIT12_STATUS	1	502	502	X	P=Pass, F=Fail

2.5   SGL Accounts and Attributes (Output)

Field Name	Length	Starting Column	Ending Column	Type	Mask/Value	Description
REPORT_FISCAL_YEAR	4	1	4	9	YYYY	Year stamp when SGL account was added to the file or updated
SGL_ACCOUNT	4	5	8	X		SGL Account Number
ACCOUNT_TITLE	125	9	133	X		SGL Account Title
BEGIN_END_BALANCE_IND	1	134	134	X	B=Beginning Balance E=Ending Balance	Beginning/Ending Balance Code Indicator
NORMAL_BALANCE_IND	1	135	135	X	C=Credit D=Debit	Normal Credit or Debit Balance Indicator.
TRANS_AGENCY_IND	1	136	136	X	Y=Yes, N=No	Transfer Agency Indicator
TRANS_ACCT_IND	1	137	137	X	Y=Yes, N=No	Transfer Account Indicator
APP_CATEGORY_IND	1	138	138	X	Y=Yes, N=No	Apportionment Category Code Indicator
REIMBURSABLE_FLG_IND	1	139	139	X	Y=Yes, N=No	Reimbursable Flag Indicator
YEAR_BUDGET_AUTH_IND	1	140	140	X	Y=Yes, N=No	Year of Budget Authority Indicator
DEF_INDEF_IND	1	141	141	X	Y=Yes, N=No	Indefinite/Definite Flag Indicator
BEA_CATEGORY_IND	1	142	142	X	Y=Yes, N=No	BEA Category Code Indicator
BORROW_SOURCE_IND	1	143	143	X	Y=Yes, N=No	Borrowing Source Indicator
ADVANCE_FLG_IND	1	144	144	X	Y=Yes, N=No	Advance Flag Indicator
AUTHORITY_TYPE_IND	1	145	145	X	Y=Yes, N=No	Authority Type Indicator
CURRENT_PERMANENT_IND	1	146	146	X	Y=Yes, N=No	Current/Permanent Flag Indicator. No longer used.
DEF_LIQUID_FLG_IND	1	147	147	X	Y=Yes, N=No	Definite Liquidation Flag Indicator. No longer used.
AVAILABILTY_IND	1	148	148	X	Y=Yes, N=No	Availability Flag Indicator
LEGISLATION_IND	1	149	149	X	Y=Yes, N=No	Legislation Indicator. No longer used.
PUBLIC_LAW_IND	1	150	150	X	Y=Yes, N=No	Public Law Indicator
OMB_FUNCTION_IND	1	151	151	X	Y=Yes, N=No	Classification Function Indicator
AMT_IND	1	152	152	X	Y=Yes, N=No	Amount Indicator
DEBIT_CREDIT_IND	1	153	153	X	Y=Yes, N=No	Debit/Credit Notation Indicator

Field Name	Length	Starting Column	Ending Column	Type	Mask/Value	Description
TRANS_PARTNER_IND	1	154	154	X	=Yes, N=No	Transaction Partner Indicator
FINANCIAL_MEASURE_IND	1	155	155	X	TBD by BRB	Used to classify SGL account into specific STAR Accounting groups.
UNEXPIRED_OR_EXPIRED	1	156	156	X	A=Expired U=Unexpired	Used to determine if the SGL account is valid based on the last two digits of the Fiscal Year field. Do not include this field in the bulk transfer ATB/SGL record.

2.6   Master Account File (Output)

The PRE_CLOSING_BALANCE and NET_OUTLAYS fields are right justified with leading zeroes. However, the left-most column of each field contains an amount sign indicator: "0" if the amount is positive, "-" if the amount is negative.

Field Name	Length	Starting Column	Ending Column	Type	Description
DEPT_REGULAR	2	1	2	X	Part of TAFS - Department Regular Number
DEPT_TRANSFER	2	3	4	X	Part of TAFS - Department Transfer Number
FISCAL_YEAR	4	5	8	X	Part of TAFS - Fiscal Year Four possible formats: • *9999* - Multi-year funds. The first two digits are the first year of fund availability under law that a TAFS may incur obligations. The second two digits are the last year that a TAFS may incur obligations. • *bb99* - Annual funds. The first two positions are blank. The second two digits are the year of fund availability under law that a TAFS may incur obligations. • *bbbX* - No-year funds. The first three positions are blank. X indicates that funds are available until the purposes for which the funds were made available are accomplished. • *bbbM* - M account. The first three positions are blank.
MAIN_ACCOUNT	4	9	12	X	Part of TAFS - Main Account
SUB_ACCT_SYMBOL	3	13	15	9	Part of TAFS - Sub Account, 000 indicates not a sub account
ACCT_SPLIT_SEQ_NUM	3	16	18	9	Part of TAFS - Sequence of Account split components, 000 indicates not an account split
MAF_SEQUENCE_NUM	3	19	21	9	Part of TAFS - Sequence of MAF, 000 is original, any other number is supplemental
RECORD_TYPE_7	3	22	24	X	Record Type 7 Indicator
MASTER_PREPARER_IND	1	25	25	X	Preparer ID is a Master Preparer for an account split
ACCT_SPLIT_ALLOC_IND	1	26	26	X	Account Balance has been divided by the Master Preparer among the members of an account split
PREPARER_ID	8	27	34	X	The Preparer ID

Field Name	Length	Starting Column	Ending Column	Type	Description
PRE_CLOSING_BALANCE	15	35	49	9	Amount representing the pre-closing undisbursed or unexpended balance as of the fiscal year-end for each TAFS. This amount will agree with the ending balance shown on the FMS Form 6653/6654: Undisbursed Appropriation Account Ledger and Trial Balance for the corresponding month and year. It should also agree with the fund balance with Treasury, prior to posting closing entries. Last two positions assumed decimal. Note: The FACTS II Client program calls this the "Undisbursed Balance" while the printed version of the FMS Form 2108 calls this amount the "Pre-closing Unexpended Balance".
NET_OUTLAYS	18	50	67	9	The amount representing the net of collections and disbursements reported to date for the current fiscal year for the TAFS. Last two positions assumed decimal.
CHAPTER	2	68	69	X	Chapter Number. For use in the Treasury Annual Report.
GOALS_FLAG	1	70	70	X	GOALS Flag. Indicates if the TAFS is reported to GOALS. Y=Yes N=No
APPROP_FLAG	1	71	71	X	Appropriation Flag. Indicates if the TAFS appropriation is definite or indefinite. B or blank=Definite I=Indefinite For SGL account number 4391, if the Appropriation Flag is blank, you cannot include the account in your bulk transfer file.
CERTIFY_FLAG	1	72	72	X	BRB Certification Flag. Indicates if the TAFS is certified by the BRB (Budget Reports Branch) in Treasury. Y=Yes N or blank=No
BORROW_FLAG	1	73	73	X	Borrow Flag. Indicates if the borrowing authority on this TAFS is definite or indefinite. D=Definite I=Indefinite Also known as the Definite/Indefinite Flag.
BULK_NONBULK_IND	1	74	74	X	Bulk/Non-Bulk Flag. Indicates if FMS is accepting this TAFS in bulk file transfers. Y=Yes N=No

Field Name	Length	Starting Column	Ending Column	Type	Description
FMS_SOURCE_IND	1	75	75	X	FMS Interface Indicator. Indicates if the TAFS is in the FMS STAR database. Y=Yes N=No
OMB_SOURCE_IND	1	76	76	X	OMB Interface Indicator. Indicates if the TAFS is in the OMB system database. Y=Yes N=No

3

SGL Attribute Values File (Output)

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

4

Allowable SGL Attribute Values

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

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

Field Name	Attribute	Values
GOV_CODE	Transaction Partner	Indicates the type of entity involved in transactions with the reporting entity. Also known as the Government Code. E=Non-federal exception F=Federal (effective 2002) X=Non-federal (effective 2002)
YEAR_BUDGET_AUTH	Year of Budget Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFSs (X-year) that are not credit financing TAFSs. Distinguishes outlays from new obligational authority versus outlays from carried forward balances. BAL=Outlays from balances brought forward (effective 2002) NEW=Outlays from new budget authority (effective 2002)