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| Authority Type Code | Auth Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority,  C - Contract Authority,  D - Advance Appropriation,  E - Appropriation (Advance Funding) available in Prior Year,  F - Appropriation (Advance Funding) available from Subsequent Year,  P - Appropriation (excluding Advance Funding),  R - Reappropriation,  S - Spending Authority from Offsetting Collections,  X - Transfer of Borrowing Authority Converted to Cash | 1/A | OMB Circ. No. A-11, TFM 2-4200 | Bulk File |