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| **Part 2** | **Fiscal Year 2014 Reporting** |
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| **SUPPLEMENT** | **SECTION IV** |
|   |
| **USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT** |
|   |
| **AttributeName**  | **AttributeShort Name**  | **Attribute Definition** | **Domain** | **System Characters** | **Reference** | **SuppliedBy**  |
| Credit Cohort Year | Cohort Yr | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 1992-2014~~1992 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1993 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1994 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1995 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1996 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1997 - Fiscal year when direct loans are obligated or g uarantees committed by a program~~~~1998 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~1999 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2000 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2001 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2002 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2003 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2004 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2005 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2006 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2007 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2008 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2009 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2010 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2011 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2012 - Fiscal year when direct loans are obligated or guarantees committed by a program.~~~~2013 - Fiscal year when direct loans are obligated or guarantees committed by a program~~~~2014 - Fiscal year when direct loans are obligated or guarantees committed by a program~~ | 4/N | OMB Circ. No. A-11 | Bulk File |
| Federal Non-Federal Code | Fed/NonFed | Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), unidentified Federal activity that does not have a trading partner (Z), or General Fund only~~,~~ (G). | E - Non Federal ExceptionF - FederalG - General Fund OnlyN - Non FederalZ - Unidentified Federal Activity | 1/A | SFFAS #7, TFM | Bulk File |
| Reduction Type Code | Reduction Type | The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information. The domain values for FY 2013 are in the Domain column. The domain values may change in subsequent fiscal years or as a result of new, enacted legislation. | AB1 - ATB1AB2 - ATB2AB3 - ATB3AB4 - ATB4AB5 - ATB5SQ1 - March 1st SequestrationOTR - OTHER | 3/A | OMB Circ. No. A-11 | Bulk File |
| Reporting Type Code | Reporting Type Code | Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities. | E - ~~Earmarked~~Dedicated CollectionF - FiduciaryU - Undesignated | 1/A | SFFAS 27 | TAS |