

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 both proprietary and budgetary USSGL accounts and attributes reported to the 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, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," 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, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

| | <u>Page Number</u> |
|---|--------------------|
| Attributes Used To Prepare the Financial Report of the U.S. Government | IV - 3 |
| USSGL Proprietary Account Attribute Definitions | IV - 5 |
| Fiscal 2012 USSGL Proprietary Account Attributes Table | IV - 7 |
| Fiscal 2012 USSGL Proprietary Account Attributes Reporting of Detailed Financial Information – Attribute Values and Domains | IV - 19 |
| Fiscal 2012 Attributes Used to Prepare Budgetary Reports | IV - 21 |
| FACTS II - Fiscal 2012 Attribute Definition Report | IV - 23 |
| Fiscal 2012 USSGL Account Attributes Table for FACTS II Reporting | IV - 33 |
| Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference | IV - 44 |

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

Attributes Used To Prepare the Financial Report of the United States Government

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

Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The USSGL proprietary attribute data table also shows 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 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.

USSGL Proprietary Accounts and Attributes

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

| | |
|-------|--|
| Space | Attributes are not required for the USSGL account. |
| Y | This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table. |

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at www.fms.treas.gov/factsi/index.html.

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SUPPLEMENT

SECTION IV

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

PROPRIETARY ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Treasury System |
|----------------------------------|--|--|-------------------|---|-----------------|
| Budget Subfunction Code | 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. | nnn - 3-digit Budget Subfunction Classification | 3/N | OMB Treasury FMS | FACTS I |
| Budgetary Impact Indicator | Indicates whether financing sources and nonexchange revenue have an impact on the budget. | D - Budgetary E - Non Budgetary | 1/A | OMB Circular A-136 | N/A |
| Covered NotCovered Code | Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U). | C - Covered U - Not Covered | 1/A | OMB Circular No. A136, II.4.3.4 | N/A |
| Custodial Noncustodial Indicator | Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote. | A - Noncustodial S - Custodial | 1/A | SFFAS #7 OMB | FACTS I |
| Debit Credit Indicator | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit D - Debit | 1/A | TFM | FACTS I |
| Entity NonEntity Indicator | Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O). | E - Entity O - NonEntity | 1/A | OMB Circular No. A136, II.4.3.3 | N/A |
| Exchange Nonexchange Indicator | Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T). | T - Nonexchange X - Exchange | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Federal NonFederal Indicator | Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)). | F - Federal N - NonFederal | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Program Indicator | The amount of cost or revenue directly or indirectly traceable to programs. | P - Assigned to programs Q - Not assigned to programs | 1/A | OMB Circular A136 & SFFAS No.4 | N/A |

SUPPLEMENT

SECTION IV

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Treasury System |
|-----------------|---|--|-------------------|---------------------------|-----------------|
| Trading Partner | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F." | nn - 2-digit Treasury Department Code, required with Federal attribute | 2/N | OMB TFM USSGL - Section V | FACTS I |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|---|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1010 | Fund Balance With Treasury | D | | | | | | Y | | | |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | D | | | | | | Y | | | |
| 1110 | Undeposited Collections | D | N | | | | Y | Y | | | |
| 1120 | Imprest Funds | D | N | | | | | Y | | | |
| 1125 | U.S. Debit Card Funds | D | N | | | | | Y | | | |
| 1130 | Funds Held by the Public | D | N | | | | | E | | | |
| 1190 | Other Cash | D | N | | | | | Y | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | N | | | | | E | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | N | | | | | E | | | |
| 1195 | Other Monetary Assets | D | N | | | | | Y | | | |
| 1200 | Foreign Currency | D | N | | | | | Y | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y | Y | | | |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y | Y | | | |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | | E | | | |
| 1325 | Taxes Receivable | D | Y | Y | | | Y | O | | | |
| 1329 | Allowance for Loss on Taxes Receivable | C | N | | | | Y | O | | | |
| 1330 | Receivable for Transfers of Currently Invested Balances | D | F | Y | | | | E | | | |
| 1335 | Expenditure Transfers Receivable | D | F | Y | | | | Y | | | |
| 1340 | Interest Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1341 | Interest Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1342 | Interest Receivable - Investments | D | Y | Y | | | Y | Y | | | |
| 1343 | Interest Receivable - Taxes | D | N | | | | Y | O | | | |
| 1345 | Allowance for Loss on Interest Receivable - Loans | C | N | | | | Y | E | | | |
| 1346 | Allowance for Loss on Interest Receivable - Investments | C | N | | | | Y | Y | | | |
| 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1348 | Allowance for Loss on Interest Receivable - Taxes | C | N | | | | Y | O | | | |
| 1350 | Loans Receivable | D | Y | Y | | | | E | | | |
| 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | D | F | Y | | | | E | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | N | | | | | E | | | |
| 1360 | Penalties and Fines Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1361 | Penalties and Fines Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1363 | Penalties and Fines Receivable - Taxes | D | N | | | | Y | O | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes for FACTS I | | | | | | | | | |
|---------------|--|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | C | N | | | | Y | E | | | |
| 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | C | N | | | | Y | O | | | |
| 1370 | Administrative Fees Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1371 | Administrative Fees Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1373 | Administrative Fees Receivable - Taxes | D | Y | Y | | | Y | O | | | |
| 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | C | N | | | | Y | E | | | |
| 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | C | N | | | | Y | O | | | |
| 1380 | Loans Receivable - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1399 | Allowance for Subsidy | C | N | | | | | E | | | |
| 1410 | Advances and Prepayments | D | Y | Y | | | | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | | E | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | | E | | | |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |
| 1514 | Operating Materials and Supplies Held for Repair | D | N | | | | | E | | | |
| 1519 | Operating Materials and Supplies - Allowance | C | N | | | | | E | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | | E | | | |
| 1522 | Inventory Held in Reserve for Future Sale | D | N | | | | | E | | | |
| 1523 | Inventory Held for Repair | D | N | | | | | E | | | |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |
| 1525 | Inventory - Raw Materials | D | N | | | | | E | | | |
| 1526 | Inventory - Work-in-Process | D | N | | | | | E | | | |
| 1527 | Inventory - Finished Goods | D | N | | | | | E | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes for FACTS I | | | | | | | | | |
|---------------|--|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1529 | Inventory - Allowance | C | N | | | | | E | | | |
| 1531 | Seized Monetary Instruments | D | N | | | | | O | | | |
| 1532 | Seized Cash Deposited | D | N | | | | | O | | | |
| 1541 | Forfeited Property Held for Sale | D | N | | | | | E | | | |
| 1542 | Forfeited Property Held for Donation or Use | D | N | | | | | E | | | |
| 1549 | Forfeited Property - Allowance | C | N | | | | | E | | | |
| 1551 | Foreclosed Property | D | N | | | | | E | | | |
| 1559 | Foreclosed Property - Allowance | C | N | | | | | E | | | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | D | N | | | | | E | | | |
| 1569 | Commodities - Allowance | C | N | | | | | E | | | |
| 1571 | Stockpile Materials Held in Reserve | D | N | | | | | Y | | | |
| 1572 | Stockpile Materials Held for Sale | D | N | | | | | E | | | |
| 1591 | Other Related Property | D | N | | | | | E | | | |
| 1599 | Other Related Property - Allowance | C | N | | | | | E | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | Y | | | | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1618 | Market Adjustment - Investments | D | Y | Y | | | | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | Y | | | | Y | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | F | Y | | | | Y | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | F | Y | | | | Y | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|---|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | C | F | Y | | | | Y | | | |
| 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | Y | Y | | | | E | | | |
| 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1650 | Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1651 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1660 | Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1661 | Market Adjustment - Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1690 | Other Investments | D | Y | Y | | | | Y | | | |
| 1711 | Land and Land Rights | D | N | | | | | E | | | |
| 1712 | Improvements to Land | D | N | | | | | E | | | |
| 1719 | Accumulated Depreciation on Improvements to Land | C | N | | | | | E | | | |
| 1720 | Construction-in-Progress | D | N | | | | | E | | | |
| 1730 | Buildings, Improvements, and Renovations | D | N | | | | | E | | | |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | | E | | | |
| 1740 | Other Structures and Facilities | D | N | | | | | E | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | | E | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes for FACTS I | | | | | | | | | |
|---------------|--|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 1750 | Equipment | D | N | | | | | E | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | | E | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | | E | | | |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | | E | | | |
| 1820 | Leasehold Improvements | D | N | | | | | E | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | | E | | | |
| 1830 | Internal-Use Software | D | N | | | | | E | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | | E | | | |
| 1840 | Other Natural Resources | D | N | | | | | E | | | |
| 1849 | Allowance for Depletion | C | N | | | | | E | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | | E | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | | E | | | |
| 1921 | Receivable From Appropriations | D | F | Y | | | Y | E | | | |
| 1923 | Contingent Receivable for Capital Transfers | D | F | Y | | | | O | | | |
| 1925 | Capital Transfers Receivable | D | F | Y | | | | O | | | |
| 1990 | Other Assets | D | Y | Y | | | | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y | | C | | |
| 2112 | Accounts Payable for Federal Government Sponsored Enterprise | C | N | | | | | | C | | |
| 2120 | Disbursements in Transit | C | Y | Y | | | | | C | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | | | C | | |
| 2140 | Accrued Interest Payable - Not Otherwise Classified | C | Y | Y | | | | | C | | |
| 2141 | Accrued Interest Payable - Debt | C | Y | Y | | | | | Y | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | | | C | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | | | C | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | | | Y | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | | | Y | | |
| 2180 | Loan Guarantee Liability | C | N | | | | | | C | | |
| 2190 | Other Liabilities With Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2191 | Employee Health Care Liability Incurred but Not Reported | C | N | | | | | | Y | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | | | C | | |
| 2211 | Withholdings Payable | C | N | | | | | | C | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | | | C | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes for FACTS I | | | | | | | | | |
|---------------|---|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 2215 | Other Post Employment Benefits Due and Payable | C | Y | Y | | | | | C | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | | | C | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2220 | Unfunded Leave | C | N | | | | | | Y | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | | | Y | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | | | Y | | |
| 2310 | Liability for Advances and Prepayments | C | Y | Y | | | | | C | | |
| 2320 | Other Deferred Revenue | C | N | | | | | | Y | | |
| 2400 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | C | N | | | | | | Y | | |
| 2410 | Liability for Clearing Accounts | C | Y | Y | | | | | Y | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | | | Y | | |
| 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | C | F | Y | | | | | Y | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | | | Y | | |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |
| 2540 | Participation Certificates | C | Y | Y | | | | | Y | | |
| 2590 | Other Debt | C | Y | Y | | | | | Y | | |
| 2610 | Actuarial Pension Liability | C | N | | | | | | Y | | |
| 2620 | Actuarial Health Insurance Liability | C | N | | | | | | Y | | |
| 2630 | Actuarial Life Insurance Liability | C | N | | | | | | Y | | |
| 2650 | Actuarial FECA Liability | C | N | | | | | | Y | | |
| 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | C | N | | | | | | Y | | |
| 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | C | N | | | | | | Y | | |
| 2690 | Other Actuarial Liabilities | C | N | | | | | | Y | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | USSGL Account Attributes for FACTS I | | | | | | | | | |
|---------------|--|--------------------------------------|------------|-----------------|--------------|--------------------|--------------|---------------|-----------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotC ov | Program Indicator | Budgetary Impact Ind |
| 2910 | Prior Liens Outstanding on Acquired Collateral | C | N | | | | | | U | | |
| 2920 | Contingent Liabilities | C | N | | | | | | Y | | |
| 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | C | N | | | | | | Y | | |
| 2923 | Contingent Liability for Capital Transfers | C | F | Y | | | | | U | | |
| 2940 | Capital Lease Liability | C | Y | Y | | | | | Y | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | | | U | | |
| 2970 | Liability for Capital Transfers to the General Fund of the Treasury | C | F | Y | | | | Y | C | | |
| 2980 | Custodial Liability | C | Y | Y | | | | S | U | | |
| 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | C | F | Y | | | | A | U | | |
| 2990 | Other Liabilities Without Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2995 | Estimated Cleanup Cost Liability | C | N | | | | | | Y | | |
| 3100 | Unexpended Appropriations - Cumulative | C | | | | | | | | | |
| 3101 | Unexpended Appropriations - Appropriations Received | C | | | | | | | | | |
| 3102 | Unexpended Appropriations - Transfers-In | C | F | Y | | | | | | | |
| 3103 | Unexpended Appropriations - Transfers-Out | D | F | Y | | | | | | | |
| 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | D | | | | | | | | | |
| 3106 | Unexpended Appropriations - Adjustments | D | | | | | | | | | |
| 3107 | Unexpended Appropriations - Used | D | | | | | | | | | |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | D | | | | | | | | | |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | D | | | | | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | | | | | |
| 3400 | Fiduciary Net Assets | C | | | | | | | | | |
| 3410 | Contributions to Fiduciary Net Assets | C | | | | | | | | | |
| 3420 | Withdrawals or Distributions of Fiduciary Net Assets | D | | | | | | | | | |
| 5100 | Revenue From Goods Sold | C | Y | Y | X | Y | | | | | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | | | | | |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | | | | | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | | | | | |
| 5310 | Interest Revenue - Other | C | Y | Y | Y | Y | Y | | | Y | |
| 5311 | Interest Revenue - Investments | C | Y | Y | Y | Y | Y | | | Y | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
|---------------|--|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | | | | |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | C | Y | Y | Y | Y | Y | | | Y | | |
| 5313 | Interest Revenue - Subsidy Amortization | C | N | | | X | Y | | | Y | | |
| 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | X | | | | P | | |
| 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | X | | | | P | | |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | D | Y | Y | Y | Y | Y | | | Y | | |
| 5318 | Contra Revenue for Interest Revenue - Investments | D | Y | Y | Y | Y | Y | | | Y | | |
| 5319 | Contra Revenue for Interest Revenue - Other | D | Y | Y | Y | Y | Y | | | Y | | |
| 5320 | Penalties and Fines Revenue | C | Y | Y | T | Y | Y | | | | | |
| 5324 | Contra Revenue for Penalties and Fines | D | Y | Y | T | Y | Y | | | | | |
| 5325 | Administrative Fees Revenue | C | Y | Y | X | Y | Y | | | | | |
| 5329 | Contra Revenue for Administrative Fees | D | Y | Y | X | Y | Y | | | | | |
| 5400 | Benefit Program Revenue | C | Y | Y | Y | Y | | | | | | |
| 5409 | Contra Revenue for Benefit Program Revenue | D | Y | Y | Y | Y | | | | | | |
| 5500 | Insurance and Guarantee Premium Revenue | C | N | | | X | Y | | | | | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | | X | Y | | | | | |
| 5600 | Donated Revenue - Financial Resources | C | N | | | T | | Y | | | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | | T | | Y | | | | |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | | T | | | | | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | | T | | | | | | |
| 5640 | Forfeiture Revenue - Cash and Cash Equivalents | C | N | | | T | | | | | D | |
| 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | D | N | | | T | | | | | D | |
| 5650 | Forfeiture Revenue - Forfeitures of Property | C | N | | | T | | | | | E | |
| 5659 | Contra Forfeiture Revenue - Forfeitures of Property | D | N | | | T | | | | | E | |
| 5700 | Expended Appropriations | C | | | | | | | | | | |
| 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | | | | | | | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|--|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | C | | | | | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C | | | | | | | | | |
| 5720 | Financing Sources Transferred In Without Reimbursement | C | F | Y | | | | | | | |
| 5730 | Financing Sources Transferred Out Without Reimbursement | D | F | Y | | | | | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | C | F | Y | | | | | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | | | | | |
| 5750 | Expenditure Financing Sources - Transfers-In | C | F | Y | | | | | | | |
| 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | C | F | Y | | | | | | | |
| 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | C | F | Y | | | | | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | | | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | D | F | Y | | | | | | | |
| 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | D | F | Y | | | | | | | |
| 5775 | Nonbudgetary Financing Sources Transferred In | C | F | Y | | | | | | | |
| 5776 | Nonbudgetary Financing Sources Transferred Out | D | F | Y | | | | | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | | | | | |
| 5790 | Other Financing Sources | C | F | Y | | | | | | | Y |
| 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | D | F | Y | | | | | | | E |
| 5792 | Financing Sources To Be Transferred Out - Contingent Liability | D | F | Y | | | | | | | |
| 5795 | Seigniorage | C | N | | | | | | | | E |
| 5800 | Tax Revenue Collected - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5801 | Tax Revenue Collected - Individual | C | Y | Y | T | | Y | | | | |
| 5802 | Tax Revenue Collected - Corporate | C | Y | Y | T | | Y | | | | |
| 5803 | Tax Revenue Collected - Unemployment | C | Y | Y | T | | Y | | | | |
| 5804 | Tax Revenue Collected - Excise | C | Y | Y | T | | Y | | | | |
| 5805 | Tax Revenue Collected - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5806 | Tax Revenue Collected - Customs | C | Y | Y | T | | Y | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|---|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5821 | Tax Revenue Accrual Adjustment - Individual | C | Y | Y | T | | Y | | | | |
| 5822 | Tax Revenue Accrual Adjustment - Corporate | C | Y | Y | T | | Y | | | | |
| 5823 | Tax Revenue Accrual Adjustment - Unemployment | C | Y | Y | T | | Y | | | | |
| 5824 | Tax Revenue Accrual Adjustment - Excise | C | Y | Y | T | | Y | | | | |
| 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5826 | Tax Revenue Accrual Adjustment - Customs | C | Y | Y | T | | Y | | | | |
| 5830 | Contra Revenue for Taxes - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |
| 5831 | Contra Revenue for Taxes - Individual | D | Y | Y | T | | Y | | | | |
| 5832 | Contra Revenue for Taxes - Corporate | D | Y | Y | T | | Y | | | | |
| 5833 | Contra Revenue for Taxes - Unemployment | D | Y | Y | T | | Y | | | | |
| 5834 | Contra Revenue for Taxes - Excise | D | Y | Y | T | | Y | | | | |
| 5835 | Contra Revenue for Taxes - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5836 | Contra Revenue for Taxes - Customs | D | Y | Y | T | | Y | | | | |
| 5890 | Tax Revenue Refunds - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |
| 5891 | Tax Revenue Refunds - Individual | D | Y | Y | T | | Y | | | | |
| 5892 | Tax Revenue Refunds - Corporate | D | Y | Y | T | | Y | | | | |
| 5893 | Tax Revenue Refunds - Unemployment | D | Y | Y | T | | Y | | | | |
| 5894 | Tax Revenue Refunds - Excise | D | Y | Y | T | | Y | | | | |
| 5895 | Tax Revenue Refunds - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5896 | Tax Revenue Refunds - Customs | D | Y | Y | T | | Y | | | | |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y | | | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y | | | Y | Y |
| 5921 | Valuation Change in Investments - Exchange Stabilization Fund | C | N | | X | | | | | | |
| 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | C | N | | X | | | | | P | |
| 5923 | Valuation Change in Investments - Beneficial Interest in Trust | C | N | | T | | S | | | | |
| 5990 | Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |
| 5991 | Accrued Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | Normal Bal. Ind. | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|--|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | C | F | Y | | | A | | | | |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D | F | Y | | | S | | | | |
| 6100 | Operating Expenses/Program Costs | D | Y | Y | | Y | | | | | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | | | | | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | | | | | |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | D | F | Y | | Y | | | | | |
| 6320 | Interest Expenses on Securities | D | Y | Y | | Y | | | | | |
| 6330 | Other Interest Expenses | D | Y | Y | | Y | Y | | | | |
| 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | D | N | | | Y | | | | | |
| 6400 | Benefit Expense | D | Y | Y | | Y | | | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | | | | P | |
| 6600 | Applied Overhead | C | N | | | Y | | | | P | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | | | | P | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | | | | P | |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | | | | P | |
| 6730 | Imputed Costs | D | F | Y | | Y | | | | P | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | Y | | | P | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | | | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | | | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | | | | Y | |
| 7110 | Gains on Disposition of Assets - Other | C | N | | Y | Y | | | | Y | Y |
| 7111 | Gains on Disposition of Investments | C | Y | Y | Y | | | | | Y | Y |
| 7112 | Gains on Disposition of Borrowings | C | F | Y | Y | | | | | Y | Y |
| 7171 | Gains on Changes in Long-Term Assumptions - From Experience | C | N | | X | | | | | P | |
| 7172 | Losses on Changes in Long-Term Assumptions - From Experience | D | N | | X | | | | | P | |
| 7180 | Unrealized Gains | C | Y | Y | Y | | | | | Y | Y |
| 7190 | Other Gains | C | Y | Y | Y | Y | | | | Y | Y |
| 7210 | Losses on Disposition of Assets - Other | D | N | | Y | Y | | | | Y | Y |
| 7211 | Losses on Disposition of Investments | D | Y | Y | Y | | | | | Y | Y |
| 7212 | Losses on Disposition of Borrowings | D | F | Y | Y | | | | | Y | Y |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | | | | |
|---------------|--|------------------|--------------------------------------|-----------------|--------------|--------------------|--------------|---------------|--------------------|-------------------|----------------------|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/NotCovered | Program Indicator | Budgetary Impact Ind |
| 7271 | Gains on Changes in Long-Term Assumptions | C | N | | X | | | | | P | |
| 7272 | Losses on Changes in Long-Term Assumptions | D | N | | X | | | | | P | |
| 7280 | Unrealized Losses | D | Y | Y | Y | | | | | Y | Y |
| 7290 | Other Losses | D | Y | Y | Y | Y | | | | Y | Y |
| 7300 | Extraordinary Items | C | N | | | Y | | | | Y | |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | C | Y | Y | | | | | | | |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | C | Y | Y | | | | | | | |
| 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | Y | Y | | | | | | | |
| 7500 | Distribution of Income - Dividend | D | Y | Y | Y | Y | | | | Y | Y |
| 7600 | Changes in Actuarial Liability | D | N | | | Y | | | | Y | |
| 8801 | Offset for Purchases of Assets | C | Y | Y | | | | | | | |
| 8802 | Purchases of Property, Plant, and Equipment | D | Y | Y | | | | | | | |
| 8803 | Purchases of Inventory and Related Property | D | Y | Y | | | | | | | |
| 8804 | Purchases of Assets - Other | D | Y | Y | | | | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are included in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.

Attribute domain values are listed below:

| <u>Attribute</u> | <u>Domain</u> | <u>Domain Description</u> |
|----------------------------------|---------------|---|
| Budget Subfunction Code | nnn | 3-digit Budget Subfunction Classification |
| Budgetary Impact Indicator | D E | Budgetary Non Budgetary |
| Covered NotCovered Code | C U | Covered Not Covered |
| Custodial Noncustodial Indicator | S A | Custodial Noncustodial |
| Debit Credit Indicator | C D | Credit Debit |
| Entity NonEntity Indicator | E O | Entity NonEntity |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

| | | |
|--------------------------------|--------|---|
| Exchange Nonexchange Indicator | X T | Exchange Nonexchange |
| Federal NonFederal Indicator | F N | Federal NonFederal |
| Program Indicator | P Q | Assigned to programs Not assigned to programs |
| Trading Partner | nn | 2-digit Treasury Department Code, required with Federal attribute |

Fiscal 2012 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, 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:

- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

FACTS II 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

The FACTS II attribute table for fiscal 2012 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:

| | |
|-------|---|
| 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 "FACTS II - Attribute Definition Report" in this section. |

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|----------------------|--|------------------------------------|------------------------|-----------|-------------|
| Default BEA Category | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary. | D - Discretionary M - Mandatory | 1/A | P&F | OMB |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---------------------------------------|--|---|------------------------|-----------------------|-------------|
| Advance Flag Code | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | F - Advanced from Future Year P - Advanced in Prior Year X - Not Applicable | 1/A | SF 133, P&F | Agency |
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, 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 E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| Authority 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 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections | 1/A | SF 133, FMS 2108, P&F | Agency |
| Availability Time Indicator | 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 |
| 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 |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|------------------------------|--|--|------------------------|--------------------------|----------------|
| BEA Category Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary. | D - Discretionary M - Mandatory | 1/A | SF 133, P&F | Agency |
| Borrowing Source Code | Indicates whether borrowing took place from Treasury or public. | F - Federal Financing Bank P - Public T - Treasury | 1/A | FMS 2108, SF 133, P&F | Agency |
| Debit Credit Code | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit D - Debit | 1/A | SF 133, FMS 2108, P&F | Agency |
| Direct Transfer Account Code | The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF133,FMS 2108, P&F | Agency |
| Direct Transfer Agency Code | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF133,FMS 2108, P&F | Agency |
| Prior Year Adjustment Code | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts. | B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. X - Not an adjustment to prior-year reporting | 1/A | SF 133, FMS 2108 | Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|-------------------------------|--|--|------------------------|-------------|----------------|
| Reimbursable Flag Indicator | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct R - Reimbursable | 1/A | SF133, P&F | Agency |
| Transaction Partner Code | Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)). | E - NonFederal Exception F - Federal X - NonFederal | 1/A | SF 133 | Agency |
| Year Of Budget Authority Code | Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS. | BAL - Outlays from balances brought forward NEW - Outlays from new budget authority | 3/A | SF 133, P&F | Agency, System |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|------------------------------|--|---|------------------------|---------------------|----------------|
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, 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 E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| Program Report Category Code | Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|------------------------|---|---|------------------------|-------------|-------------|
| Financing Account Code | Indicates whether the TAFS is a Financing Account, or is non-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 | OMB |
| Fund Type Code | 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 Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 8 - Trust Revolving Fund | 2/A | SF 133, P&F | OMB |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---------------------------------------|--|--------|------------------------|-----------|-------------|
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|-------------------------------|--|--------------------------------|------------------------|------------------|-------------|
| Definite Indefinite Flag Code | 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 | FMS 2108 | System |
| Expiration Flag Indicator | 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. | N - No Y - Yes | 1/A | SF 133, P&F | System |
| TAFS Status Indicator | 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. | E - Expired U - Unexpired | 1/A | SF 133, FMS 2108 | System |

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---------------------------|---|---|------------------------|--------------------------|----------------|
| Normal Balance Indicator | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit D - Debit | 1/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL Account Number Code | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| 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 |

FACTS II - ATTRIBUTE DEFINITION REPORT

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SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 1010 | Fund Balance With Treasury | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 1120 | Imprest Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1125 | U.S. Debit Card Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1130 | Funds Held by the Public | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1195 | Other Monetary Assets | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1342 | Interest Receivable - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|-----------|--------------|--------------|------------|--------------|------------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|------------------|-----------|--------------|------------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Progra m Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Ind ef |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4032 | Estimated Indefinite Contract Authority | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4034 | Anticipated Adjustments to Contract Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4042 | Estimated Indefinite Borrowing Authority | D | E | Y | | | | | | | | Y | Y | | | | | | U | | | | |
| 4044 | Anticipated Reductions to Borrowing Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4060 | Anticipated Collections From Non-Federal Sources | D | E | Y | Y | | | | | | | Y | | | | | | | U | | | | |
| 4070 | Anticipated Collections From Federal Sources | D | E | Y | Y | | | | | | | Y | | | | | | | U | | | | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4111 | Debt Liquidation Appropriations | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4115 | Loan Subsidy Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4117 | Loan Administrative Expense Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 4119 | Other Appropriations Realized | D | E | Y | | | | | Y | Y | | Y | | | | | | Y | U/E | | Y | | Y |
| 4120 | Anticipated Indefinite Appropriations | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4131 | Current-Year Contract Authority Realized | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4132 | Substitution of Contract Authority | C | E | Y | | | | | Y | | | | | | | | | Y | U/E | | | | Y |
| 4133 | Decreases to Indefinite Contract Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4134 | Contract Authority Withdrawn | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4135 | Contract Authority Liquidated | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4137 | Transfers of Contract Authority - Allocation | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | Y |
| 4137 | Transfers of Contract Authority - Allocation | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | Y |
| 4138 | Appropriation To Liquidate Contract Authority | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4139 | Contract Authority Carried Forward | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | Y |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4139 | Contract Authority Carried Forward | D | E | Y | | | | | | | | | | | | | | | U/E | | | | Y |
| 4140 | Substitution of Borrowing Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | |
| 4142 | Actual Repayment of Borrowing Authority Converted to Cash | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | C | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4144 | Borrowing Authority Withdrawn | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4145 | Borrowing Authority Converted to Cash | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4148 | Resources Realized From Borrowing Authority | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | B | Y | | | | | | | | | Y | | | | | | U/E | | Y | | Y |
| 4149 | Borrowing Authority Carried Forward | D | E | Y | | | | | | | | | Y | | | | | | U/E | | | | Y |
| 4150 | Reappropriations - Transfers-In | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4153 | Transfers of Contract Authority - Nonallocation | D | B | Y | | | | | | | | | | Y | Y | | Y | Y | U | | Y | | Y |
| 4153 | Transfers of Contract Authority - Nonallocation | D | E | Y | | | | | | | | | | Y | Y | | Y | Y | U | | Y | | Y |
| 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D | E | Y | | | | | | | | | | | | | | Y | U | | Y | | Y |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | E | Y | | | | | Y | | | | | | | | | Y | U | | Y | | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4170 | Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4190 | Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4192 | Balance Transfers - Unexpired to Expired | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4195 | Transfer of Obligated Balances | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4201 | Total Actual Resources - Collected | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | |
| 4201 | Total Actual Resources - Collected | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4210 | Anticipated Reimbursements and Other Income | D | E | Y | Y | | | | | | | Y | | | | | | | U | | | | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|-----------|--------------|--------------|------------|--------------|------------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|------------------|-----------|--------------|------------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Progra m Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Ind ef |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4221 | Unfilled Customer Orders Without Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4222 | Unfilled Customer Orders With Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4222 | Unfilled Customer Orders With Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |
| 4231 | Unfilled Customer Orders With Advance - Transferred | C | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |
| 4234 | Other Federal Receivables - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4252 | Reimbursements and Other Income Earned - Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4260 | Actual Collections of "governmental-type" Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4261 | Actual Collections of Business-Type Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4262 | Actual Collections of Loan Principal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4263 | Actual Collections of Loan Interest | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4264 | Actual Collections of Rent | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|--|----------------------------|-----------|--------------|--------------|------------|--------------|------------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|------------------|-----------|--------------|------------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Progra m Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Ind ef |
| 4271 | Actual Program Fund Subsidy Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4273 | Interest Collected From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4275 | Actual Collections From Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4276 | Actual Collections From Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4277 | Other Actual Collections - Federal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4287 | Other Federal Receivables | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4287 | Other Federal Receivables | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | Y | Y | | | | | | | | | | | | | | U | | | | |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4350 | Canceled Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | C | E | Y | | | | | | | | Y | | | | | | Y | U | Y | | | |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4356 | Cancellation of Appropriation From Invested Balances | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4370 | Offset to Appropriation Realized for Redemption of Treasury Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4382 | Temporary Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4383 | Temporary Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4390 | Reappropriations - Transfers-Out | C | E | | | | | | | | | Y | | | | | | Y | E | | | | Y |
| 4391 | Adjustments to Indefinite Appropriations | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4392 | Permanent Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4393 | Permanent Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | Y | | | | | Y | | | Y | | | | | | Y | U | | | | |
| 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | C | E | Y | | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4420 | Unapportioned Authority - Pending Rescission | C | E | Y | Y | | | | | | | | | | | | | | U | Y | Y | | |
| 4430 | Unapportioned Authority - OMB Deferral | C | E | Y | Y | | | | | | | | | | | | | | U | Y | Y | | |
| 4450 | Unapportioned Authority | C | B | Y | Y | | | | | | | | | | | | | Y | U | | | | |
| 4450 | Unapportioned Authority | C | E | Y | Y | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4510 | Apportionments | C | E | Y | Y | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | C | E | Y | Y | | | | | | Y | | | | | | | | U | | | | |
| 4610 | Allotments - Realized Resources | C | E | Y | Y | | | | | | Y | | | | | | | | U | Y | Y | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reim b. Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiration Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4620 | Unobligated Funds Exempt From Apportionment | C | B | Y | Y | | | | | | | | | | | | | Y | U | | | | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | E | Y | Y | | | | | | Y | | | | | | | Y | U/E | Y | Y | | |
| 4630 | Funds Not Available for Commitment/Obligation | C | E | Y | Y | | | | | | | | | | | | | | U | Y | Y | | |
| 4650 | Allotments - Expired Authority | C | B | Y | | | | | | | | | | | | | | Y | E | | | | |
| 4650 | Allotments - Expired Authority | C | E | Y | | | | | | | | | | | | | | Y | E | | Y | | |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | C | E | Y | Y | | | | | | Y | | | | | | | | U | | | | |
| 4700 | Commitments - Programs Subject to Apportionment | C | E | Y | Y | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4720 | Commitments - Programs Exempt From Apportionment | C | E | Y | Y | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | Y | Y | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4902 | Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | B | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |

SUPPLEMENT

SECTION IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting/1

| USSGL ACCOUNT | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | | | |
|---|---|----------------------------|-----------|--------------|--------------|------------|--------------|-----------------|-----------|----------|------------|---------|---------------|---------------|-------------------|---------------|------------|--------|-------------|-----------------|-----------|--------------|-----------|
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| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system. | | | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

Section IV

Fiscal 2012 Footnotes and Additional Information for FACTS II Reporting

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.

SUPPLEMENT

Section IV

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

| <u>Attribute</u> | <u>Domain Value</u> | <u>Domain Definition</u> | <u>Attribute</u> | <u>Domain Value</u> | <u>Domain Definition</u> |
|-------------------------------|---------------------|--|-------------------------------|---------------------|--|
| Advance Flag Code | F | Advanced from Future Year | Financing Account Code | D | Direct |
| Advance Flag Code | P | Advanced in Prior Year | Financing Account Code | G | Guaranteed |
| Advance Flag Code | X | Not Applicable | Financing Account Code | N | Non-financing |
| Apportionment Category Code | A | Category A | Fund Type Code | 1 | General Fund |
| Apportionment Category Code | B | Category B | Fund Type Code | 4 | Intra-governmental Revolving or Management Fund |
| Apportionment Category Code | E | Exempt From Apportionment | Fund Type Code | 3 | Public Enterprise Revolving Fund |
| Authority Type Code | D | Advance Appropriation | Fund Type Code | 2 | Special Fund |
| Authority Type Code | P | Appropriation | Fund Type Code | 7 | Trust (non-revolving) Fund |
| Authority Type Code | B | Borrowing Authority | Fund Type Code | 8 | Trust Revolving Fund |
| Authority Type Code | C | Contract Authority | Normal Balance Indicator | C | Credit |
| Authority Type Code | R | Re-appropriation | Normal Balance Indicator | D | Debit |
| Authority Type Code | S | Spending Authority From Offsetting Collections | Prior Year Adjustment Code | B | Adjustments to prior-year reporting backdated in Treasury's Central Accounting system |
| Availability Time Indicator | A | Available in current period | Prior Year Adjustment Code | P | Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. |
| Availability Time Indicator | S | Available in subsequent period | Prior Year Adjustment Code | X | Not an adjustment to prior-year reporting |
| Begin End Indicator | B | Beginning Balance | Reimbursable Flag Indicator | D | Direct |
| Begin End Indicator | E | Ending Balance | Reimbursable Flag Indicator | R | Reimbursable |
| BEA Category Indicator | D | Discretionary | TAFS Status Indicator | E | Expired |
| BEA Category Indicator | M | Mandatory | TAFS Status Indicator | U | Unexpired |
| Borrowing Source Code | F | Federal Financing Bank | Transaction Partner Code | F | Federal |
| Borrowing Source Code | P | Public | Transaction Partner Code | X | NonFederal |
| Borrowing Source Code | T | Treasury | Transaction Partner Code | E | NonFederal Exception |
| Debit Credit Code | C | Credit | Year Of Budget Authority Code | BAL | Outlays from balances brought forward |
| Debit Credit Code | D | Debit | Year Of Budget Authority Code | NEW | Outlays from new budget authority |
| Definite Indefinite Flag Code | D | Definite | | | |
| Definite Indefinite Flag Code | I | Indefinite | | | |
| Expiration Flag Indicator | N | No | | | |
| Expiration Flag Indicator | Y | Yes | | | |