

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

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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

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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 <u>Direct_Transfer_Agency</u> .	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

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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

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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

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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

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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

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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

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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

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