

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

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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