

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trad- ing Prtnr	Trad- ing Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financin g Account Code	TAS Status	Trans. Code	
101000	Fund Balance With Treasury	N	A	D	B/E	D/C											G	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
109000	Fund Balance With Treasury While Awaiting a Warrant	N	P	D	E	D/C											G	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
110100	General Fund of the U.S. Government's Operating Cash	N	P	D	B/E	D/C											N										GA/MR	U	N	U	N	
110300	Restricted Operating Cash	N	P	D	B/E	D/C											N										GA/MR	U	N	U	N	
110900	Checks Outstanding	N	P	C	B/E	D/C											N										GA/MR	U	N	U	N	
111000	Undeposited Collections	N	P	D	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
112000	Imprest Funds	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
112500	U.S. Debit Card Funds	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	
113000	Funds Held Outside of Treasury - Budgetary	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
113500	Funds Held Outside of Treasury - Non-Budgetary	N	P	D	B/E	D/C											N										DF	E/F/U	N	U/E	X/K/N	
113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	N	P	D	B/E	D											N										DF	E/F/U	N	U/E	X/K/N	
114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	N	P	D	B/E	D/C											N										GA/MR	U	N	U	N	
119000	Other Cash	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
119090	Other Cash - International Monetary Fund	N	P	D	B/E	D/C																					EG	U	N	U	N	
119305	International Monetary Fund - Letter of Credit	N	P	C	B/E	D/C																					EG	U	N	U	N	
119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	N	P	D	B/E	D/C																					EG	U	N	U	N	
119307	International Monetary Fund - Dollar Deposits With the IMF	N	P	C	B/E	D/C																					EG	U	N	U	N	
119309	International Monetary Fund - Currency Holdings	N	P	D	B/E	D/C																					EG	U	N	U	N	
119333	International Monetary Fund - Reserve Position	N	P	D	B/E	D/C																					EG	U	N	U	N	
119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N	
119500	Other Monetary Assets	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
120000	Foreign Currency	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
120500	Foreign Currency Denominated Equivalent Assets	N	A	D	B/E	D/C											N										EP	E	N	U	N	
120900	Uninvested Foreign Currency	N	A	D	B/E	D/C											N										EP	E	N	U	N	
123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	N	P	D	B/E	D											N										DF	E/F/U	N	U/E	X/K/N	
125000	Central Accounting/Agency Reconciliation Account	N	P	D	B/E	D/C											N										GA	U	N	U	N	
131000	Accounts Receivable	N	P	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
131900	Allowance for Loss on Accounts Receivable	N	P	C	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
132000	Funded Employment Benefit Contributions Receivable	N	P	D	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
132100	Unfunded FECA Benefit Contributions Receivable	N	P	D	B/E	D/C											F/N	###	/####								EG	U	D/G/N	U	N	
132500	Taxes Receivable	N	P	D	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
132900	Allowance for Loss on Taxes Receivable	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
133000	Receivable for Transfers of Currently Invested Balances	N	P	D	B/E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
133500	Expenditure Transfers Receivable	N	P	D	B/E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134000	Interest Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134100	Interest Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134200	Interest Receivable - Investments	N	A	D	B/E	D/C									A/S		F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134300	Interest Receivable - Taxes	N	P	D	B/E	D/C									A/S		N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134400	Interest Receivable on Special Drawing Rights (SDR)	N	P	D	B/E	D/C									A		N											EP	E	N	U	N
134500	Allowance for Loss on Interest Receivable - Loans	N	P	C	B/E	D/C									A/S		N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134600	Allowance for Loss on Interest Receivable - Investments	N	P	C	B/E	D/C									A/S		N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

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USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134800	Allowance for Loss on Interest Receivable - Taxes	N	P	C	B/E	D/C									A/S		N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
135000	Loans Receivable	N	P	D	B/E	D/C										F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
135090	Loans Receivable - International Monetary Fund	N	P	D	B/E	D/C																				EG	U	N	U	N	
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	N	P	D	B/E	D/C										F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
135900	Allowance for Loss on Loans Receivable	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
135990	Allowance for Loss on Loans Receivable - International Monetary Fund	N	P	C	B/E	D/C																				EG	U	N	U	N	
136000	Penalties and Fines Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136100	Penalties and Fines Receivable - Loans	N	P	D	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136300	Penalties and Fines Receivable - Taxes	N	P	D	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	N	P	C	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	P	C	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137000	Administrative Fees Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137100	Administrative Fees Receivable - Loans	N	P	D	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137300	Administrative Fees Receivable - Taxes	N	P	D	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137400	Criminal Restitution Receivable	N	P	D	B/E	D/C									A/S	N											CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137500	Allowance for Loss on Administrative Fees Receivable - Loans	N	P	C	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S	F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137800	Allowance for Loss on Administrative Fees Receivable - Taxes	N	P	C	B/E	D/C									A/S	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
137900	Allowance for Loss on Criminal Restitution Receivable	N	P	C	B/E	D/C									A/S	N											CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
138000	Loans Receivable - Troubled Assets Relief Program	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
138100	Interest Receivable - Loans - Troubled Assets Relief Program	N	P	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
138400	Interest Receivable - Foreign Currency Denominated Assets	N	P	D	B/E	D/C									A		N										EP	E	N	U	N
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
139000	Appropriated Dedicated Collections Receivable	N	P	D	E	D/C										F	###	/####									ES/ET/US/UT	E/F/U	D/G/N	U/E	X/K/N
139900	Allowance for Subsidy	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
141000	Advances and Prepayments	N	P	D	B/E	D/C										F/N	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
151100	Operating Materials and Supplies Held for Use	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
151200	Operating Materials and Supplies Held in Reserve for Future Use	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N

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USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code		
151400	Operating Materials and Supplies Held for Repair	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
151600	Operating Materials and Supplies in Development	N	P	D	B/E	D/C																						EG/ER/ET	E/F/U	D/G/N	U/E	X/K/N	
151900	Operating Materials and Supplies - Allowance	N	P	C	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
152100	Inventory Purchased for Resale	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152200	Inventory Held in Reserve for Future Sale	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152300	Inventory Held for Repair	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152400	Inventory - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152500	Inventory - Raw Materials	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152600	Inventory - Work-in-Process	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152700	Inventory - Finished Goods	N	P	D	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
152900	Inventory - Allowance	N	P	C	B/E	D/C																						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
153100	Seized Monetary Instruments	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
153200	Seized Cash Deposited	N	P	D	B/E	D/C											N											DF	E/F/U	D/G/N	U/E	X/K/N	
154100	Forfeited Property Held for Sale	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
154200	Forfeited Property Held for Donation or Use	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
154900	Forfeited Property - Allowance	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
155100	Foreclosed Property	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
155900	Foreclosed Property - Allowance	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
156100	Commodities Held Under Price Support and Stabilization Support Programs	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
156900	Commodities - Allowance	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
157100	Stockpile Materials Held in Reserve	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
157200	Stockpile Materials Held for Sale	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
159100	Other Related Property	N	P	D	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
159900	Other Related Property - Allowance	N	P	C	B/E	D/C											N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	C	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161800	Market Adjustment - Investments	N	A	D	B/E	D/C											E/F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E	D/C											E/F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	C	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	N	A	D	B/E	D/C											F/N	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	C	B/E	D/C											F	###	/#####										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N

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Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																		TAS ATTRIBUTES						
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	N	A	D	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165000	Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165200	Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
167000	Foreign Investments	N	A	D	B/E	D/C											N										EP	E	N	U	N
167100	Discount on Foreign Investments	N	A	C	B/E	D/C											N										EP	E	N	U	N
167200	Premium on Foreign Investments	N	A	D	B/E	D/C											N										EP	E	N	U	N
167900	Foreign Exchange Rate Revalue Adjustments - Investments	N	A	D	B/E	D/C											N										EP	E	N	U	N
169000	Other Investments	N	P	D	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
171100	Land and Land Rights	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171200	Improvements to Land	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171900	Accumulated Depreciation on Improvements to Land	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
172000	Construction-in-Progress	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173000	Buildings, Improvements, and Renovations	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
174000	Other Structures and Facilities	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
174900	Accumulated Depreciation on Other Structures and Facilities	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
175000	Equipment	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
175900	Accumulated Depreciation on Equipment	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
181000	Assets Under Capital Lease	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
181900	Accumulated Depreciation on Assets Under Capital Lease	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
182000	Leasehold Improvements	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
182900	Accumulated Amortization on Leasehold Improvements	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
183000	Internal-Use Software	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
183200	Internal-Use Software in Development	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
183900	Accumulated Amortization on Internal-Use Software	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
184000	Other Natural Resources	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N

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U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																		TAS ATTRIBUTES						
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
184900	Allowance for Depletion	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
189000	Other General Property, Plant, and Equipment	N	P	D	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	P	C	B/E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
192100	Receivable From Appropriations	N	P	D	B/E	D/C									A/S		G	###	####								CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
192300	Contingent Receivable for Capital Transfers	N	P	D	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
192500	Capital Transfers Receivable	N	P	D	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	N	P	D	B/E	D/C											F	###	/####							GA	U	N	U	N	
198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	N	P	D	B/E	D/C									A		F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
199000	Other Assets	N	P	D	B/E	D/C											F/G/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
199010	Other Assets - General Fund of the U.S. Government	N	P	D	B/E	D/C											F	###	/####							GA	U	N	U	N	
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	P	D	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E/C	X/K/N	
199900	Central Accounting Control Account	N	P	D	B/E	D/C																				GA/MR	U	N	U	N	
201000	Liability for Fund Balance With Treasury	N	P	C	B/E	D/C											F/N	###	/####							GA	U	N	U	N	
209010	Liability for Fund Balance While Awaiting a Warrant	N	P	C	E	D/C											F	###	####							GA	U	N	U	N	
211000	Accounts Payable	N	P	C	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
211200	Accounts Payable for Federal Government Sponsored Enterprise	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
212000	Disbursements in Transit	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
213000	Contract Holdbacks	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
214000	Accrued Interest Payable - Not Otherwise Classified	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
214100	Accrued Interest Payable - Loans	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
214200	Accrued Interest Payable - Debt	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
215000	Payable for Transfers of Currently Invested Balances	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
215500	Expenditure Transfers Payable	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
216000	Entitlement Benefits Due and Payable	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
217000	Subsidy Payable to the Financing Account	N	P	C	B/E	D/C											F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
218000	Loan Guarantee Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
219000	Other Liabilities With Related Budgetary Obligations	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
219100	Liability for Employer Benefits and Claims Incurred but Not Reported	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	P	C	B/E	D/C											N									EP	E	N	U	N	
219300	Allocation of Special Drawing Rights (SDRs)	N	P	C	B/E	D/C											N									EP	E	N	U	N	
220000	Liability for Unpaid Insurance Claims	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
220500	Liability for Unearned Insurance Premiums	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221000	Accrued Funded Payroll and Leave	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221100	Withholdings Payable	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221300	Employer Contributions and Payroll Taxes Payable	N	P	C	B/E	D/C											F/N/Z	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221500	Other Post Employment Benefits Due and Payable	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221600	Pension Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	
221700	Benefit Premiums Payable to Carriers	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N	

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U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trading Prtnr	Transm g Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financin g Account Code	TAS Status	Trans. Code
221800	Life Insurance Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222000	Unfunded Leave	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222500	Unfunded FECA Liability	N	P	C	B/E	D/C											F/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
229000	Other Unfunded Employment Related Liability	N	P	C	B/E	D/C											F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
231000	Liability for Advances and Prepayments	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
232000	Other Deferred Revenue	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	N	P	C	B/E	D/C											N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
241000	Liability for Clearing Accounts	N	P	C	B/E	D/C											N/Z										CF	E/F/U	D/G/N	U/E	X/N
251000	Principal Payable to the Bureau of the Fiscal Service	N	P	C	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
251100	Capitalized Loan Interest Payable - Non-Credit Reform	N	P	C	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
252000	Principal Payable to the Federal Financing Bank	N	P	C	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
254000	Participation Certificates	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
259000	Other Debt	N	P	C	B/E	D/C											F/G/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
261000	Actuarial Pension Liability	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
262000	Actuarial Health Insurance Liability	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
263000	Actuarial Life Insurance Liability	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
265000	Actuarial FECA Liability	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
269000	Other Actuarial Liabilities	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
291000	Prior Liens Outstanding on Acquired Collateral	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
292000	Contingent Liabilities	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/N
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	N	P	C	B/E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
292300	Contingent Liability for Capital Transfers	N	P	C	B/E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
294000	Capital Lease Liability	N	P	C	B/E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
296000	Accounts Payable From Canceled Appropriations	N	P	C	B/E	D/C											F/N	###	/####								EC/EG/EM/EP/ER/ES/ET/GA/TR	E/F/U	D/G/N	U/E/C	X/K/N
297000	Liability for Capital Transfers	N	P	C	B/E	D/C											A/S	F	###	/####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
298000	Custodial Liability	N	P	C	B/E	D/C											S	F/G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	N	P	C	B/E	D/C											A	F/G	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
299000	Other Liabilities Without Related Budgetary Obligations	N	P	C	B/E	D/C											F/G/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financcin g Account Code	TAS Status	Trans. Code	
299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	N	P	C	B/E	D/C											F	###	/####									GA	U	N	U	N
299100	Other Liabilities - Reductions	N	P	C	E	D/C											F/G	###	/####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	N	
299110	Reductions of Other Liabilities - General Fund of the U.S. Government	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N	
299200	Appropriated Dedicated Collections Liability	N	P	C	E	D/C											F	###	/####								ES/ET/US/UT	E/F/U	D/G/N	U/E	X/K/N	
299500	Estimated Cleanup Cost Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N		
309000	Unexpended Appropriations While Awaiting a Warrant	N	P	C	E	D/C											G	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N		
309010	Appropriations Outstanding - Warrants to be Issued	N	P	D	E	D/C											F	###	/####								GA	U	N	U	N	
310000	Unexpended Appropriations - Cumulative	N	P	C	B/E	D/C																				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
310100	Unexpended Appropriations - Appropriations Received	N	P	C	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N	
310200	Unexpended Appropriations - Transfers-In	N	P	C	E	D/C											F	###	/####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
310300	Unexpended Appropriations - Transfers-Out	N	P	D	E	D/C											F	###	/####							EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310600	Unexpended Appropriations - Adjustments	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310700	Unexpended Appropriations - Used - Accrued	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310710	Unexpended Appropriations - Used - Disbursed	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	D	E	D/C											G	###	####								EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
320000	Appropriations Outstanding - Cumulative	N	P	D	B/E	D/C																					GA	U	N	U	N	
320100	Appropriations Outstanding - Warrants Issued	N	P	D	E	D/C											F	###	/####								GA	U	N	U	N	
320110	Appropriations Outstanding - Transfers	N	P	D	E	D/C											F	###	/####								GA	U	N	U	N	
320600	Appropriations Outstanding - Adjustments	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N	
320700	Appropriations Outstanding - Used - Accrued	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N	
320710	Appropriations Outstanding - Used - Disbursed	N	P	C	E	D/C											F	###	/####								GA	U	N	U	N	
320800	Appropriations Outstanding - Prior-Period Adjustments	N	P	C	E	D/C											F	###	####								GA	E/U	N	U	N	
331000	Cumulative Results of Operations	N	P	C	B/E	D/C																				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N		
340000	Fiduciary Net Assets	N	P	C	B/E	D/C																				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N		
341000	Contributions to Fiduciary Net Assets	N	P	C	E	D/C																				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N		
342000	Withdrawals or Distributions of Fiduciary Net Assets	N	P	D	E	D/C																				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/K/N		
403400	Anticipated Adjustments to Contract Authority	Y	B	C	E	D/C					D/M															EG/EP/ER/ET	E/F/U	N	U	X/K/N		
404400	Anticipated Reductions to Borrowing Authority	Y	B	C	E	D/C					D/M			1001/1992-2023													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Managem g Account Code	TAS Status	Trans. Code
404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Y	B	C	E	D/C	B/P/S				D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	Y	B	C	E	D/C					D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	Y	B	C	E	C					D											1 or 3 character OMB approved value	D			EG/EP/ES/ET	E/F/U	N	U	N	
406000	Anticipated Collections From Non-Federal Sources	Y	B	D	E	D/C					D/M			1001/199 2-2023			N					1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
407000	Anticipated Collections From Federal Sources	Y	B	D	E	D/C					D/M			1001/199 2-2023			E/F					1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	N	B	C	E	D/C	B/C/D /P/R/S				D/M			1001/199 2-2023								1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	N	B	C	E	D/C	B/C/D /P/R/S				D/M			1001/199 2-2023								1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
408300	Transfers - Current-Year Authority - Receivable - Transferred	N	B	C	E	D/C	B/C/D /P/R/S				D/M			1001/199 2-2023								1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
411100	Debt Liquidation Appropriations	N	B	D	E	D/C	D/P				D/M								B/P/X			1 or 3 character OMB approved value	D			EG/EP/ER	E/F/U	N	U/E	X/K/N	

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES																		TAS ATTRIBUTES									
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Managem g Account Code	TAS Status	Trans. Code	
411200	Liquidation of Deficiency - Appropriations	N	B	D	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D					EG/EP/ER	E/F/U	N	U/E	X/K/N
411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M										B/P/X	1 or 3 character OMB approved value	D		SEQ/XX X		ES/ET	E/F/U	N	U/E	X/K/N	
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M										B/P/X	1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U/E	X/K/N	
411500	Loan Subsidy Appropriation	N	B	D	E	D/C	D/P				D/M										B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N	
411600	Debt Forgiveness Appropriation	N	B	D	E	D/C	P				D/M										B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
411601	Debt Forgiveness - Cancellation of Debt Adjustment	N	B	D	E	D/C	P				D/M										B/P/X	1 or 3 character OMB approved value	D				EP	E/U	N	U	N	
411700	Loan Administrative Expense Appropriation	N	B	D	E	D/C	D/P				D/M										B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N	
411800	Reestimated Loan Subsidy Appropriation	N	B	D	E	D/C					M										B/P/X	1 or 3 character OMB approved value	D				EG	E/F/U	N	U/E	X/K/N	
411900	Other Appropriations Realized	N	B	D	E	D/C	D/E/F/ P				D/M										B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E	X/K/N	

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES		BULK FILE ATTRIBUTES																				TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/Non-cust	Exch/Non-exch	Fed/Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financial Account Code	TAS Status	Trans. Code	
411910	Indefinite Appropriation - Upward Adjustments	N	B	D	E	D/C	D/E/F/P				D/M										B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER	E/F/U	N	U/E	X/K/N
411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	N	B	C	E	C	P				D										X	1 or 3 character OMB approved value		D			EG	E/F/U	N	U	N	
411900	Other Appropriations Realized - International Monetary Fund	N	B	D	E	D/C	P				D/M										B/P/X	1 or 3 character OMB approved value		D			EG	U	N	U	N	
411911	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	N	B	D	E	D/C					D/M										X	1 or 3 character OMB approved value		D			EG	U	N	U	N	
411922	Other Appropriations Realized - International Monetary Fund - Letter of Credit	N	B	D	E	D/C					D/M										X	1 or 3 character OMB approved value		D			EG	U	N	U	N	
411933	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	N	B	D	E	D/C					D/M											1 or 3 character OMB approved value		D			EG	U	N	U	N	
411944	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	N	B	D	E	D/C					D/M											1 or 3 character OMB approved value		D			EG	U	N	U	N	
412000	Anticipated Indefinite Appropriations	Y	B	D	E	D/C					D/M			1001/1992-2023								1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Y	B	C	E	C	P				D										X	1 or 3 character OMB approved value		D			EG	E/F/U	N	U	N	

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES																		TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reporti ng Type Code	Financi ng Account Code	TAS Status	Trans. Code
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	N	B	D	E	D/C	P/S				D/M									P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	N	B	D	B/E	D/C					M									B/P/X	1 or 3 character OMB approved value		D			EG	E/F/U	N	U	X/K/N	
412250	Federal Financing Bank (FFB) - Net Principal Payments	N	B	D	E	D/C	X				M									B/P/X	1 or 3 character OMB approved value		R			ER	E/F/U	N	U	N	
412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	N	B	D	E	D/C	B/P/S				D/M									B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value		D			EG/ES/ET	E/F/U	N	U/E	X/K/N	
412500	Loan Modification Adjustment Transfer Appropriation	N	B	D	E	D/C					D/M			1001/1992-2023						B/P/X	1 or 3 character OMB approved value		D			EG/EP/ER	E/F/U	D/G/N	U/E	X/K/N	
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	N	B	D	B/E	D/C	B/P				D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XX X	EG/ES/ET	E/F/U	N	U/E	X/K/N	
412700	Amounts Appropriated From Specific Invested TAFS - Payable	N	B	C	B/E	D/C					D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XX X	EG/ES/ET	E/F/U	N	U/E	X/K/N	
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	N	B	D	E	D/C	B/P				D/M						F	###	####	B/P/X	1 or 3 character OMB approved value		D		SEQ/XX X	EG/ES/ET	E/F/U	N	U/E	X/K/N	

U.S. Standard General Ledger - Attribute Table

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USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	N	B	C	E	D/C	B/P				D/M						F	###	####	B/P/X			D		SEQ/XX X		EG/ES/ET	E/F/U	N	U/E	X/K/N
413000	Appropriation to Liquidate Contract Authority Withdrawn	N	B	C	E	D/C					D/M									B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
413100	Current-Year Indefinite Contract Authority	N	B	D	E	D/C					D/M									P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413120	Current-Year Definite Contract Authority	N	B	D	E	D/C					D/M									P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N
413200	Substitution of Contract Authority	N	B	C	E	D/C	S				M									P/X			D/R				ER	E/F/U	N	U	X/K/N
413300	Decreases to Indefinite Contract Authority	N	B	C	E	D/C					D/M									P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413400	Indefinite Contract Authority Withdrawn	N	B	C	E	D/C					D/M									P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413415	Adjustment for Definite Contract Authority - Prior-Year	N	B	C	E	C					M									X			D				ET	E/F/U	N	U	X/N
413500	Contract Authority Liquidated	N	B	C	E	D/C	P/S				D/M									B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N

U.S. Standard General Ledger - Attribute Table

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413600	Contract Authority To Be Liquidated by Trust Funds	N	B	C	B/E	D/C					D/M									P/X			D				ET	E/F/U	N	U	X/K/N
413700	Transfers of Contract Authority - Allocation	N	B	D	B/E	D/C					D/M						F	###	####	B/P/X			D				ET	E/F/U	N	U	X/K/N
413800	Appropriation to Liquidate Contract Authority	N	B	D	E	D/C					D/M									B/P/X			D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
413810	Appropriation to Liquidate Contract Authority - FMSTF	N	B	D	E	D/C	P				M									X			D			ET	E/F/U	N	U	X/K/N	
413900	Contract Authority Carried Forward	N	B	D	B/E	D/C					D/M												D			EG/EP/ER/ES/ET	E/F/U	N	U	X/K/N	
414000	Substitution of Borrowing Authority	N	B	C	E	D/C	P/S				D/M	F/P/T								P/X			D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N	
414100	Current-Year Indefinite Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T		1001/1992-2023						P/X			D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414120	Current-Year Definite Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T								P/X			D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority	N	B	C	E	D/C					M			1001/1992-2023						X			D			EG/EP/ER/TR	E/F/U	D/G/N	U	X/K/N	

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reporti ng Type Code	Financi ng Account Code	TAS Status	Trans. Code	
414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	N	B	C	E	D/C					M			1001/199 2-2023						X		1 or 3 character OMB approved value	D					EP/ER	E/F/U	D/G	U	N
414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances	N	B	C	E	C					M									X		1 or 3 character OMB approved value	D				EG/EP/ER/TR	E/F/U	N	U	N	
414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances	N	B	C	E	C					M									X		1 or 3 character OMB approved value	D				EG/EP/ER/TR	E/F/U	N	U	N	
414300	Current-Year Decreases to Indefinite Borrowing Authority	N	B	C	E	D/C					D/M	F/P/T		1001/199 2-2023						P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414400	Borrowing Authority Withdrawn	N	B	C	E	D/C					D/M	F/P/T		1001/199 2-2023						P/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414500	Borrowing Authority Converted to Cash	N	B	C	E	D/C					D/M	F/P/T		1001/199 2-2023								1 or 3 character OMB approved value	D				EP/ER/ES/ET	E/F/U	D/G/N	U	X/K/N	
414600	Actual Repayments of Debt, Current-Year Authority	N	B	C	E	D/C	B/P/S				D/M			1001/199 2-2023						B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414700	Actual Repayments of Debt, Prior-Year Balances	N	B	C	E	D/C					D/M			1001/199 2-2023						B/P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
414800	Resources Realized From Borrowing Authority	N	B	D	E	D/C					D/M	F/P/T		1001/199 2-2023						B/X		1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N	

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414900	Borrowing Authority Carried Forward	N	B	D	B/E	D/C					D/M	F/P/T		1001/199 2-2023														EG/EP/ER/ET	E/F/U	D/G/N	U	X/K/N
415000	Reappropriations - Transfers-In	N	B	D	E	D/C					D/M									B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	N	B	C	E	D/C	P/S				D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances	N	B	C	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
415300	Transfers of Contract Authority - Non-Allocation	N	B	D	B/E	D/C					M						F	###	####	B/P/X			D	BAL/NEW			ET	E/F/U	N	U	X/K/N	
415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	N	B	D	E	D/C					D									B/P/X			D			ET	E/F/U	N	U	X/K/N		
415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	N	B	D	E	D/C					D									B/P/X			D			ET	E	N	U	X/K/N		
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	N	B	D	E	D/C	C/P				D/M									P/X			D			EG/ES/ET	E/F/U	N	U/E	X/K/N		
415730	Authority Made Available From Appropriations Previously Precluded From Obligation	N	B	D	E	D/C					D									P/X			D			ES	U	N	U	X/N		

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415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	N	B	D	E	D/C					D/M									P/X		1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
415900	Repayment of Repayable Advances - Current-Year Authority	N	B	C	E	D/C	B/P				M									X		1 or 3 character OMB approved value	D			ES/ET	E/U	N	U	N	
415901	Repayment of Repayable Advances - Prior-Year Balances	N	B	C	E	D/C	B/P				M									B/P/X		1 or 3 character OMB approved value	D			ES/ET	E/U	N	U	N	
416000	Anticipated Transfers - Current-Year Authority	Y	B	D	E	D/C	C/D/P/S/X				D/M			1001/1992-2023								1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
416500	Allocations of Authority - Anticipated From Invested Balances	Y	B	D	E	D/C					D/M			1001/1992-2023								1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
416512	Allocations of Authority - Anticipated From Invested Balances Prior Year	Y	B	D	E	D/C	P				D											1 or 3 character OMB approved value	D			ET	E/F/U	N	U	N	
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	N	B	D	B/E	D/C	P/S				D/M					F	###	####		B/P/X		1 or 3 character OMB approved value	D			EG/EP/ES/ET	E/F/U	N	U	X/K/N	
416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	N	B	D	E	D/C	P				D					F	###	####		X		1 or 3 character OMB approved value	D			ET	E/F/U	N	U	N	
416700	Allocations of Realized Authority - Transferred From Invested Balances	N	B	D	E	D/C	P/S				D/M					F	###	####		B/P/X		1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	

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416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	N	B	D	E	D/C	P				D						F	###	####	X			D					ET	E/F/U	N	U	N
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	N	B	D	E	D/C					D/M						F	###	####	B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
417000	Transfers - Current-Year Authority	N	B	D	E	D/C	D/P/S				D/M						F	###	####	B/P/X			D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N		
417100	Non-Allocation Transfers of Invested Balances - Receivable	N	B	D	B/E	D/C	P/S				D/M						F	###	####	B/P/X			D	SEQ/XX X		EG/ES/ET	E/F/U	N	U/E	X/K/N		
417200	Non-Allocation Transfers of Invested Balances - Payable	N	B	C	B/E	D/C	P/S				D/M						F	###	####	B/P/X			D	SEQ/XX X		EP/ES/ET	E/F/U	N	U	X/K/N		
417300	Non-Allocation Transfers of Invested Balances - Transferred	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X			D	SEQ/XX X		EG/EP/ES/ET	E/F/U	N	U/E	X/K/N		
417400	Transfers - Current-Year Borrowing Authority Converted to Cash	N	B	D	E	D/C	X				D/M						F	###	####	B/P/X			D			EG/EP/ES	E/F/U	N	U/E	X/K/N		
417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X			D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N		
417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X			D			EG	U	N	U	N		

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417600	Allocation Transfers of Prior-Year Balances	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value		D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value		D			EG	U	N	U	N	
418000	Anticipated Transfers - Prior-Year Balances	Y	B	D	E	D/C					D/M			1001/1992-2023								1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Y	B	D	E	D/C	P/R/S				D/M			1001/1992-2023								1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
419000	Transfers - Prior-Year Balances	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
419200	Balance Transfers - Unexpired to Expired	N	B	D	E	D/C	P/S				D/M									B/P/X		1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	N	B	D	E	D/C	D/P/S				D/M						F	###	####	B/P/X		1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
419500	Transfer of Obligated Balances	N	B	D	E	D/C					D/M			1001/1992-2023								1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N	

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USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
419600	Balance Transfers-In - Expired to Expired	N	B	D	E	D	P/S				D/M									B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
419700	Balance Transfers-Out - Expired to Expired	N	B	C	E	C	P/S				D/M									B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
419900	Transfer of Expired Expenditure Transfers - Receivable	N	B	D	E	D/C					D/M					F	###	####		B/P/X	1 or 3 character OMB approved value		D				ET	E/F/U	N	U/E	X/K/N
420100	Total Actual Resources - Collected	N	B	D	B/E	D/C					D/M			1001/1992-2023							1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N	
420190	Total Actual Resources - Collected - International Monetary Fund	N	B	D	B/E	D/C					D/M										1 or 3 character OMB approved value		D			EG	U	N	U	N	
421000	Anticipated Reimbursements	Y	B	D	E	D/C					D/M			1001/1992-2023							1 or 3 character OMB approved value		R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
421100	Anticipated Reimbursements Used for Substitution of Contract Authority	Y	B	C	E	C					M										1 or 3 character OMB approved value		D			ER	E/F/U	N	U	N	
421200	Liquidation of Deficiency - Offsetting Collections	N	B	D	E	D/C					D/M					E/F/N				B/P/X	1 or 3 character OMB approved value		D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
421500	Anticipated Expenditure Transfers from Trust Funds	Y	B	D	E	D/C					D/M			1001/1992-2023							1 or 3 character OMB approved value		D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	

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421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	Y	B	D	E	D	S				D									X			D				EG	E/F/U	N	U	N
422100	Unfilled Customer Orders Without Advance	N	B	D	B/E	D/C					D/M			1001/1992-2023			E/F			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422200	Unfilled Customer Orders With Advance	N	B	D	B/E	D/C					D/M			1001/1992-2023			E/F/N			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422300	Uncollected Subsidy from Program Account	N	B	D	B/E	D/C					M			1001/1992-2023			F			B/P/X			D				EP/ER	E/F/U	D/G	U	N
422500	Expenditure Transfers From Trust Funds - Receivable	N	B	D	B/E	D/C					D/M			1001/1992-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D/C	S				D									B/P/X			D				EG	E/F/U	N	U	N
423000	Unfilled Customer Orders Without Advance - Transferred	N	B	D	E	D/C					D/M			1001/1992-2023			E/F	###	####	B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423100	Unfilled Customer Orders With Advance - Transferred	N	B	C	E	D/C	S				D/M			1001/1992-2023			E/F/N			B/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/1992-2023			F	###	####	B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

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423300	Reimbursements Earned - Receivable - Transferred	N	B	D	E	D/C					D/M			1001/199 2-2023			E/F	###	####	B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423400	Other Federal Receivables - Transferred	N	B	D	E	D/C					D/M			1001/199 2-2023			F	###	####	B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	N	B	C	E	C					D											D				EG/EP/ES/ET	E/F/U	N	U	N	
425100	Reimbursements Earned - Receivable	N	B	D	B/E	D/C					D/M			1001/199 2-2023			E/F			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	N	B	D	E	D/C					D/M			1001/199 2-2023			E/F			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	B	D	E	D/C					D/M			1001/199 2-2023			E/F/N			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425400	Reimbursements Earned - Collected From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/199 2-2023			N			B/P/X			R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
425500	Expenditure Transfers from Trust Funds - Collected	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D	S				D									X			D				EG	E/F/U	N	U	N

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426000	Actual Collections of Governmental-Type Fees	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N
426100	Actual Collections of Business-Type Fees	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426200	Actual Collections of Loan Principal	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426300	Actual Collections of Loan Interest	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426400	Actual Collections of Rent	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426500	Actual Collections From Sale of Foreclosed Property	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426600	Other Actual Business-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426700	Other Actual Governmental-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	N	B	D	E	D/C					M									B/P/X			D				EP	E	N	U	N

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426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees	N	B	D	E	D					D										X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
427100	Actual Program Fund Subsidy Collected	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
427300	Interest Collected From Treasury	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EG/EP/ER/TR	E/F/U	D/G/N	U	X/K/N
427500	Actual Collections From Liquidating Fund	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
427600	Actual Collections From Financing Fund	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
427700	Other Actual Collections - Federal/Non-Federal Exception Sources	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428300	Interest Receivable From Treasury	N	B	D	B/E	D/C					D/M			1001/199 2-2023						B/P/X			D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428500	Receivable From the Liquidating Fund	N	B	D	B/E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428600	Receivable From the Financing Fund	N	B	D	B/E	D/C					D/M			1001/199 2-2023						B/P/X			D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

U.S. Standard General Ledger - Attribute Table

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428700	Other Federal Receivables	N	B	D	B/E	D/C					D/M			1001/1992-2023							B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	N	B	D	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
429500	Adjustments to the Exchange Stabilization Fund (ESF)	N	B	D	B/E	D/C					M										P/X	1 or 3 character OMB approved value		D				EP	E/F/U	N	U	X/K/N
429590	Adjustments to the International Monetary Fund	N	B	D	B/E	D/C					D/M										P/X	1 or 3 character OMB approved value		D				EG	U	N	U	N
431000	Anticipated Recoveries of Prior-Year Obligations	Y	B	D	E	D/C					D/M			1001/1992-2023													EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	N	B	D	E	D/C					D										P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435000	Canceled Authority	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435100	Partial or Early Cancellation of Authority	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value		D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435190	Partial Cancellation of Authority - International Monetary Fund	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value		D				EG	U	N	U	N

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435400	Appropriation Withdrawn	N	B	C	E	D/C	P				D/M										B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/TR	E/F/U	N	U/E	X/K/N
435500	Cancellation of Appropriation From Unavailable Receipts	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U/E	X/K/N	
435600	Cancellation of Appropriation From Invested Balances	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U/E	X/K/N	
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	N	B	C	E	D/C					D/M										P/X	1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U/E	X/K/N	
436000	Appropriation Purpose Fulfilled - Balance Not Available	N	B	C	B/E	C					D/M										P/X	1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N	
436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	N	B	D	E	D					D/M										X	1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N	
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	N	B	C	E	D/C					M										B/P/X	1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438200	Temporary Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/S				D/M	F/P/T									P/X	1 or 3 character OMB approved value	D/R		ATB/OTR/SEQ	EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
438300	Temporary Reduction - Prior-Year Balances	N	B	C	E	D/C	P/S				D/M										P/X	1 or 3 character OMB approved value	D/R		OTR/SEQ	EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	

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438400	Temporary Reduction/Cancellation Returned by Appropriation	N	B	C	B/E	D/C	B/C/D/P/S				D/M	F/P/T									P/X	1 or 3 character OMB approved value	D/R		ATB/OTR/SEQ/XX		EG/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
438500	Temporary Sequester Returned for Cancellation	N	B	D	E	D/C	P/S				D/M											1 or 3 character OMB approved value	D		SEQ		EG	E/F/U	N	E	K
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value	D		ATB/OTR/SEQ		ES/ET	E/F/U	N	U/E	X/K/N	
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value	D		OTR/SEQ		ES/ET	E/F/U	N	U/E	X/K/N	
439000	Reappropriations - Transfers-Out	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value	D				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N	
439100	Adjustments to Indefinite Appropriations	N	B	C	E	D/C					D/M									B/P/X	1 or 3 character OMB approved value	D				EG/EM/EP/ER	E/F/U	N	U/E	X/K/N	
439190	Adjustments to Indefinite Appropriations - International Monetary Fund	N	B	C	E	D/C					D/M										1 or 3 character OMB approved value	D				EG	U	N	U	N	
439200	Permanent Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/R/S				D/M	F/P/T								B/P/X	1 or 3 character OMB approved value	D		ATB/OTR/SEQ		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
439300	Permanent Reduction - Prior-Year Balances	N	B	C	E	D/C	B/C/D/P/R/S				D/M	F/P/T								B/P/X	1 or 3 character OMB approved value	D/R		OTR/SEQ		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	

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439400	Receipts Unavailable for Obligation Upon Collection	N	B	C	B/E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D					ES/ET	E/F/U	N	U	X/K/N
439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	N	B	C	B/E	C	P/S				D/M										X	1 or 3 character OMB approved value	D				EP/ES/ET	E/F/U	N	U	N	
439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	N	B	D	B/E	D	P/S				D/M										X	1 or 3 character OMB approved value	D				EP/ES/ET	E/F/U	N	U	N	
439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	N	B	D	E	D	P				D										X	1 or 3 character OMB approved value	D				ET	E/F/U	N	U	N	
439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Y	B	D	E	D	P				D										X	1 or 3 character OMB approved value	D				ET	E/F/U	N	U	N	
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1001/1992-2023									1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N	
439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority	Y	B	C	E	C	D/P/R/S				D/M											1 or 3 character OMB approved value	D				EG/EP/ER/ES/ET/TR	E/F/U	N	U	X/N	
439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	N	B	C	E	C	C/P/S				D/M										X	1 or 3 character OMB approved value	D/R				ER/ES/ET	E/F/U	N	U	X/N	
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D				ES/ET	E/F/U	N	U	X/K/N	

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USSGL ACCOUNT		USSGL ATTRIBUTES		BULK FILE ATTRIBUTES																			TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti- cipated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non- cust	Exch/ Non- exch	Fed/ Non- fed	Tradi ng Prtnr	Tradi ng Partnr Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	N	B	C	B/E	D/C	B/C/P				D/M										B/P/X	1 or 3 character OMB approved value	D				EG/EP/ES/ET	E/F/U	N	U/E	X/K/N
439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority	N	B	C	E	D/C	P				D/M										P/X	1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U/E	X/K/N	
439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority	Y	B	C	E	C	P				D/M											1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U	X/N	
439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority	Y	B	C	E	C	P				D/M									X	1 or 3 character OMB approved value	D			ES/ET	E/F/U	N	U	X/N		
439730	Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C					D										B/P/X	1 or 3 character OMB approved value	D			ES	U	N	U	X/N	
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	N	B	C	B/E	D/C	S				D/M										B/P/X	1 or 3 character OMB approved value	D/R			EG/EP/ER	E/F/U	N	U/E	X/K/N	
439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	Y	B	C	E	C	S				D/M											1 or 3 character OMB approved value	D/R			EG/EP/ER	E/F/U	N	U	X/N	
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C					D/M										B/P/X	1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N	
442000	Unapportioned Authority - Pending Rescission	N	B	C	E	D/C					D/M											1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N	

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USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code	
443000	Unapportioned Authority - OMB Deferral	N	B	C	E	D/C					D/M											1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
445000	Unapportioned - Unexpired Authority	N	B	C	B/E	D/C					D/M			1001/199 2-2023						B/P/X		1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
449000	Anticipated Resources - Unapportioned Authority	Y	B	C	E	D/C					D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
451000	Apportionments	N	B	C	E	D/C				A/S	D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Y	B	C	E	D/C				A/S	D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
461000	Allotments - Realized Resources	N	B	C	E	D/C				A/S	D/M			1001/199 2-2023								1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
462000	Unobligated Funds Exempt From Apportionment	N	B	C	B/E	D/C				A/S	D/M			1001/199 2-2023						B/P/X		1 or 3 character OMB approved value	D/R					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	N	B	C	B/E	D/C					D/M									B/P/X		1 or 3 character OMB approved value	D				EG	U	N	U	N	
462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	N	B	C	B/E	D/C					D/M									X		1 or 3 character OMB approved value	D				EG	U	N	U	N	

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463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	N	B	C	B/E	D/C		E			M																	EG/EP	E/U	N	U	N				
465000	Allotments - Expired Authority	N	B	C	B/E	D/C		A/B/E			D/M			1001/1992-2023						B/P/X							1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	E	K/N
469000	Anticipated Resources - Programs Exempt From Apportionment	Y	B	C	E	D/C				A/S	D/M			1001/1992-2023													1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
470000	Commitments - Programs Subject to Apportionment	N	B	C	E	D/C				A/S	D/M			1001/1992-2023													1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
472000	Commitments - Programs Exempt From Apportionment	N	B	C	E	D/C				A/S	D/M			1001/1992-2023													1 or 3 character OMB approved value	D/R				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
480100	Undelivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/1992-2023						B/P/X		##	D/R				1 or 3 character OMB approved value	##	D/R		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
480200	Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/1992-2023						B/P/X		##	D/R	BAL/NEW			1 or 3 character OMB approved value	##	D/R		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
483100	Undelivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C					D/M			1001/1992-2023			F	###	####	B/P/X							1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	N	B	C	E	D/C					D/M			1001/1992-2023						B/X							1 or 3 character OMB approved value	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

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USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Year	Cust/Non-cust	Exch/Non-exch	Fed/Non-fed	Trading Prtnr	Trading Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reduction Type	BOC	Fund Type	Reporting Type Code	Financial Account Code	TAS Status	Trans. Code
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1001/199 2-2023			F/N			B/P/X			D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X		##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X		##	D/R	BAL		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490100	Delivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X		##	D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490200	Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X		##	D/R	BAL/ NEW		####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490800	Authority Outlayed Not Yet Disbursed	N	B	C	B/E	D/C		A/E			D/M									B/P/X		##	D/R	BAL/ NEW		####	EG/ER	E/F/U	N	U	X/K/N
493100	Delivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C					D/M			1001/199 2-2023			F	###	####	B/P/X			D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	N	B	D	E	D/C					D/M			1001/199 2-2023						B/P/X			D/R			####	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

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497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1001/199 2-2023			E/F/N			B/P/X			D/R			###	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X			D/R			###	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1001/199 2-2023						B/P/X			D/R			###	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
510000	Revenue From Goods Sold	N	P	C	E	D/C										X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
510900	Contra Revenue for Goods Sold	N	P	D	E	D/C										X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
520000	Revenue From Services Provided	N	P	C	E	D/C									A/S	X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
520900	Contra Revenue for Services Provided	N	P	D	E	D/C									A/S	X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531000	Interest Revenue - Other	N	P	C	E	D/C									A/S	E/T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531100	Interest Revenue - Investments	N	P	C	E	D/C									A/S	T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531200	Interest Revenue - Loans Receivable/Uninvested Funds	N	P	C	E	D/C									A/S	T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531300	Interest Revenue - Subsidy Amortization	N	P	C	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	C	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	D	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531700	Contra Revenue for Interest Revenue - Loans Receivable	N	P	D	E	D/C									A/S	T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531800	Contra Revenue for Interest Revenue - Investments	N	P	D	E	D/C									A/S	T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
531900	Contra Revenue for Interest Revenue - Other	N	P	D	E	D/C									A/S	T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
532000	Penalties and Fines Revenue	N	P	C	E	D/C									A/S	T	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
532400	Contra Revenue for Penalties and Fines	N	P	D	E	D/C									A/S	T	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
532500	Administrative Fees Revenue	N	P	C	E	D/C									A/S	X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
532900	Contra Revenue for Administrative Fees	N	P	D	E	D/C									A/S	X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
540000	Funded Benefit Program Revenue	N	P	C	E	D/C										T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
540500	Unfunded FECA Benefit Revenue	N	P	C	E	D/C										X	F/N	###	/#####								EG	U	D/G/N	U	N
540600	Contra Revenue for Unfunded FECA Benefit Revenue	N	P	D	E	D/C										X	F/N	###	/#####								EG	U	D/G/N	U	N
540900	Contra Revenue for Funded Benefit Program Revenue	N	P	D	E	D/C										T/X	F/N	###	/#####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
550000	Insurance and Guarantee Premium Revenue	N	P	C	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
550900	Contra Revenue for Insurance and Guarantee Premium Revenue	N	P	D	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
560000	Donated Revenue - Financial Resources	N	P	C	E	D/C									A/S	T	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
560900	Contra Revenue for Donations - Financial Resources	N	P	D	E	D/C									A/S	T	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
561000	Donated Revenue - Non-Financial Resources	N	P	C	E	D/C											T	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
561900	Contra Donated Revenue - Nonfinancial Resources	N	P	D	E	D/C											T	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
564000	Forfeiture Revenue - Cash and Cash Equivalents	N	P	C	E	D/C							D		A	T	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

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U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Trading Prtnr	Transm g Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code	
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	P	D	E	D/C							D		A	T	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
565000	Forfeiture Revenue - Forfeitures of Property	N	P	C	E	D/C							E		A	T	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
565900	Contra Forfeiture Revenue - Forfeitures of Property	N	P	D	E	D/C							E		A	T	N											CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570000	Expended Appropriations - Used - Accrued	N	P	C	E	D/C											G	###	####									CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570005	Appropriations - Expended - Accrued	N	P	D	E	D/C											F	###	####									GA	U	N	U	N
570006	Appropriations - Expended - Disbursed	N	P	D	E	D/C											F	###	####									GA	U	N	U	N
570010	Expended Appropriations - Disbursed	N	P	C	E	D/C											G	###	####								CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	N	P	C	E	D/C											G	###	####								CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C											G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
570810	Appropriations - Expended - Prior-Period Adjustments	N	P	D	E	D/C											F	###	####									GA	E/U	N	U	N
570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C											G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	N	P	C	E	D/C											F	###	/####									GA	U	N	U	N
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	N	P	C	E	D/C											F	###	/####									GA	U	N	U	N
571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	N	P	C	E	D/C									A	E/T/X	F	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	E/F/U	D/G/N	U/E	X/N
572000	Financing Sources Transferred In Without Reimbursement	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
573000	Financing Sources Transferred Out Without Reimbursement	N	P	D	E	D/C											F/Z	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
573500	Appropriated Dedicated Collections to be Transferred In	N	P	C	E	D/C											F	###	/####									ES/ET/US/UT	E/F/U	D/G/N	U/E	X/K/N
573600	Appropriated Dedicated Collections to be Transferred Out	N	P	D	E	D/C											F	###	/####									ES/ET/US/UT	E/F/U	D/G/N	U/E	X/K/N
574000	Appropriated Dedicated Collections Transferred In	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
574500	Appropriated Dedicated Collections Transferred Out	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575000	Expenditure Financing Sources - Transfers-In	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575500	Non-Expenditure Financing Sources - Transfers-In - Other	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576000	Expenditure Financing Sources - Transfers-Out	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576500	Non-Expenditure Financing Sources - Transfers-Out - Other	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
577500	Non-Budgetary Financing Sources Transferred In	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
577600	Non-Budgetary Financing Sources Transferred Out	N	P	D	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
577700	Authority Transfer Control In	N	P	C	E	D/C																						GA	U	N	U	N
577800	Authority Transfer Control Out	N	P	D	E	D/C																						GA	U	N	U	N
578000	Imputed Financing Sources	N	P	C	E	D/C											F	###	/####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579000	Other Financing Sources	N	P	C	E	D/C							D/E				G/Z	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	N	P	C	E	D/C											G	###	####									EG	U	N	U/E	N
579010	Other General Fund Financing Sources	N	P	D	E	D/C											F/Z	###	####									GA	U	N	U	N
579100	Adjustment to Financing Sources - Credit Reform	N	P	D	E	D/C							E				F	###	####									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																		TAS ATTRIBUTES						
USSGL Acct.	USSGL Account Title	Anti- ci- pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non- cust	Exch/ Non- exch	Fed/ Non- fed	Trading Partner	Trans Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financin g Account Code	TAS Status	Trans. Code
579200	Financing Sources To Be Transferred Out - Contingent Liability	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579500	Seigniorage	N	P	C	E	D/C							E				N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E	X/K/N	
580000	Tax Revenue Collected - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580100	Tax Revenue Collected - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580200	Tax Revenue Collected - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580300	Tax Revenue Collected - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580400	Tax Revenue Collected - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580500	Tax Revenue Collected - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
580600	Tax Revenue Collected - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582100	Tax Revenue Accrual Adjustment - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582200	Tax Revenue Accrual Adjustment - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582300	Tax Revenue Accrual Adjustment - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582400	Tax Revenue Accrual Adjustment - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582500	Tax Revenue Accrual Adjustment - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
582600	Tax Revenue Accrual Adjustment - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583000	Contra Revenue for Taxes - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583100	Contra Revenue for Taxes - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583200	Contra Revenue for Taxes - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583300	Contra Revenue for Taxes - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583400	Contra Revenue for Taxes - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583500	Contra Revenue for Taxes - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
583600	Contra Revenue for Taxes - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589000	Tax Revenue Refunds - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589100	Tax Revenue Refunds - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589200	Tax Revenue Refunds - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589300	Tax Revenue Refunds - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589400	Tax Revenue Refunds - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589500	Tax Revenue Refunds - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
589600	Tax Revenue Refunds - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
590000	Other Revenue	N	P	C	E	D/C						D/E		A/S	E/T/X	F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
590900	Contra Revenue for Other Revenue	N	P	D	E	D/C						D/E		A/S	E/T/X	F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
591900	Revenue and Other Financing Sources - Cancellations	N	P	D	E	D/C											G	###	####							EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E/F/U	D/G/N	U/E	X/K/N	
591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	N	P	C	E	D/C											F	###	/####							GA	U	N	U	N	
592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	N	P	C	E	D/C										X	N									ER	E/F/U	D/G/N	U/E	X/K/N	
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	P	C	E	D/C										X	N									UG	E/F/U	D/G/N	U/E	X/K/N	
592300	Valuation Change in Investments - Beneficial Interest in Trust	N	P	C	E	D/C									S	T	N									UG	E/F/U	D/G/N	U/E	X/K/N	
599000	Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	E/T/X	F/G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
599100	Accrued Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	E/T/X	F/G/N	###	####							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	

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U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES							
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	N	P	D	E	D/C							D/E		A		F/G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	N	P	D	E	D/C							E		A		F/G	###	####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
599700	Financing Sources Transferred In From Custodial Statement Collections	N	P	C	E	D/C							D/E		A	E/T/X	F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	N	P	D	E	D/C									S	E/T/X	F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
610000	Operating Expenses/Program Costs	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
615000	Expensed Asset	N	P	D	E	D/C																					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
619000	Contra Bad Debt Expense - Incurred for Others	N	P	C	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
619900	Adjustment to Subsidy Expense	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
632000	Interest Expenses on Securities	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
633000	Other Interest Expenses	N	P	D	E	D/C									A/S		F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
633800	Remuneration Interest	N	P	D	E	D/C											F/N	###	####								EP	E	N	U	N
634000	Interest Expense Accrued on the Liability for Loan Guarantees	N	P	D	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
640000	Benefit Expense	N	P	D	E	D/C											F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
650000	Cost of Goods Sold	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
660000	Applied Overhead	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
661000	Cost Capitalization Offset	N	P	C	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
671000	Depreciation, Amortization, and Depletion	N	P	D	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
672000	Bad Debt Expense	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
673000	Imputed Costs	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
679000	Other Expenses Not Requiring Budgetary Resources	N	P	D	E	D/C									A/S		F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	N	P	C	E	D/C									A		N										DF	E/U	N	U/E	X/N
680000	Future Funded Expenses	N	P	D	E	D/C											F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	N	P	D	E	D/C											F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
690000	Non-Production Costs	N	P	D	E	D/C											F/N/Z	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
711000	Gains on Disposition of Assets - Other	N	P	C	E	D/C							D/E			T/X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
711100	Gains on Disposition of Investments	N	P	C	E	D/C							D/E			T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
711200	Gains on Disposition of Borrowings	N	P	C	E	D/C							D/E			X	F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
717100	Gains on Changes in Long-Term Assumptions - From Experience	N	P	C	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
717200	Losses on Changes in Long-Term Assumptions - From Experience	N	P	D	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
718000	Unrealized Gains	N	P	C	E	D/C							D/E			T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	N	P	C	E	D/C										X	N										EP	E	N	U	N
719000	Other Gains	N	P	C	E	D/C							D/E			T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
719090	Gains on International Monetary Fund Assets	N	P	C	E	D/C							D/E			T/X											EG	U	N	U	N

SUPPLEMENT

Section IV

U.S. Standard General Ledger - Attribute Table

USSGL ACCOUNT		USSGL ATTRIBUTES					BULK FILE ATTRIBUTES																	TAS ATTRIBUTES								
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/Prop	Norm/Bal	Begin/End	Debit/Credit	Auth Type Code	Appo rt Cat	Appo rt Cat B	Avail Time	BEA Cat	Borrow Source	Budgetar y Impact Indicator	Cohort Year	Cust/ Non-cust	Exch/ Non-exch	Fed/ Non-fed	Tradi ng Prtnr	Tradi ng Partner Main	PY Adj	DEFC	Pgm Rpt Cat	Reimb Flag	Year of BA	Reductio n Type	BOC	Fund Type	Reportin g Type Code	Financi ng Account Code	TAS Status	Trans. Code	
719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	N	P	C	E	D/C										X	N											EP	E	N	U	N
721000	Losses on Disposition of Assets - Other	N	P	D	E	D/C							D/E			T/X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
721100	Losses on Disposition of Investments	N	P	D	E	D/C							D/E		A	T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
721200	Losses on Disposition of Borrowings	N	P	D	E	D/C							D/E			X	F	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
727100	Gains on Changes in Long-Term Assumptions	N	P	C	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N		
727200	Losses on Changes in Long-Term Assumptions	N	P	D	E	D/C										X	N									CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N		
728000	Unrealized Losses	N	P	D	E	D/C							D/E			T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	N	P	D	E	D/C										X	N									EP	E	N	U	N		
729000	Other Losses	N	P	D	E	D/C							D/E			T/X	F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
729090	Losses on International Monetary Fund Assets	N	P	D	E	D/C							D/E			T/X											EG	U	N	U	N	
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	N	P	D	E	D/C										X	N										EP	E	N	U	N	
729200	Other Losses From Impairment of Assets	N	P	D	E	D/C							D/E			X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/N	
730000	Extraordinary Items	N	P	C	E	D/C										X	N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
740000	Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C											N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C											N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	N	P	C	E	D/C											N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N	
750000	Distribution of Income - Dividend	N	P	D	E	D/C							D/E			T/X	N/Z										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
760000	Changes in Actuarial Liability	N	P	D	E	D/C											N										CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	N	P	D	E	D/C											F	###	/####								GA	U	N	U	N	
880100	Offset for Purchases of Assets	N	P	C	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
880200	Purchases of Property, Plant, and Equipment	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
880300	Purchases of Inventory and Related Property	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	
880400	Purchases of Assets - Other	N	P	D	E	D/C											F/N	###	/####								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N	