

**U.S. Government Standard General Ledger
USSGL Account Attributes**

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected." However, at yearend these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders – Obligations, Unpaid," 480200, "Undelivered Orders – Obligations, Prepaid/Advanced," 490100, "Delivered Orders – Obligations, Unpaid," and 490200, "Delivered Orders – Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

This page intentionally left blank.

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Anticipated Indicator	Anticipated	Indicates that the transaction is expected or anticipated to occur in the current fiscal year.	N - No Y - Yes	1/A	USSGL	USSGL
Apportionment Category B Program Code	Apport Cat B	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act.	#### - Apportionment Category B Program Code	4/N	OMB Circ. No. A-11	Bulk File
Apportionment Category Code	Apport Cat	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).	A - Category A - Quarterly Apportionments B - Category B - Apportionments other than quarterly E - Exempt from Apportionment	1/A	OMB Circ. No. A-11	Bulk File

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Authority Type Code	Auth Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation E - Appropriation (Advance Funding) available in Prior Year F - Appropriation (Advance Funding) available from Subsequent Year P - Appropriation (excluding Advance Funding) R - Reappropriation S - Spending Authority from Offsetting Collections	1/A	OMB Circ. No. A-11, TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File
BEA Category Indicator	BEA Cat	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Begin End Indicator	Begin/End	Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	TFM	Bulk File
Borrowing Source Code	Borrow Source	Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank.	F - Federal Financing Bank P - Public T - Treasury	1/A	TFM, OMB Circ. No. A-11	Bulk File
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example USSGL account 101000 Fund Balance With Treasury is reported on the Balance Sheet and the FMS 2108. USSGL account 101000 domain value will be A.	A - Both Budgetary and Proprietary B - Budgetary P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1992-2015	4/N	OMB Circ. No. A-11	Bulk File
Custodial Noncustodial Indicator	Cust/Noncust	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Non-custodial S - Custodial	1/A	SFFAS #7, OMB Circ. No. A-136	Bulk File
Debit Credit Indicator	Debit/Credit	Indicates whether the balance reported is a debit or credit.	D - Debit C - Credit	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	Bulk File

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs T - Nonexchange X - Exchange	1/A	SFFAS #7, TFM	Bulk File
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), unidentified Federal activity that does not have a trading partner (Z), or General Fund only (G).	E - Non Federal Exception F - Federal G - General Fund Only N - Non Federal Z - Non-Reciprocating Federal Activity	1/A	SFFAS #7, TFM	Bulk File
Financing Account Code	Financing Account Code	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Nonfinancing	1/A	SF 133, P&F	TAS
GTAS Fund Type Code	Fund Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (ITFM 2-1500).	CF - Clearing Account (F3500-F3885) DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959) EG - General Fund (0000-3899) EM - Management Fund (3960-3999)	2/A	FAST Book	TAS

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			EP - Public Enterprise Revolving Funds (4000-4499) ER - Intragovernmental Revolving Funds (4500-4999) ES - Special Fund (5000-5999) ET - Trust Non-revolving Fund (8000-8399 & 8500-8999) GA - General Fund Authority MR - Miscellaneous Unavailable Receipts (9500-9550) TR - Trust Revolving Fund (8400-8499) UG - Unavailable General Fund Receipt (0000-3499) US - Unavailable Special Fund Receipt (5000-5999) UT - Unavailable			

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			Trust Non- Revolving Fund Receipt (8000- 8399 & 8500- 8999)			
Normal Balance Indicator	Norm Bal	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL
Prior Year Adjustment Code	PY Adj	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system X - Not an adjustment to prior-year reporting	1/A	OMB Circ. No. A-11	Bulk File
Program Indicator	Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs	P - Assigned to programs Q - Not assigned to programs	1/A	TFM	Bulk File

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Program Report Category Code	Program Rpt Cat	Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act.	## - Program Report Category Code	2/N	OMB Circ. No. A-11	Bulk File
Reduction Type Code	Reduction Type	The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.	ATB - Across The Board reduction OTR - Reductions other than ATB and SEQ SEQ - Sequestration XXX - N.A.	3/A	OMB Circ. No. A-11	Bulk File
Reimbursable Flag Indicator	Reimb Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	OMB Circ. No. A-11	Bulk File
Reporting Type Code	Reporting Type Code	Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities.	E - Dedicated Collection F - Fiduciary U - Undesignated	1/A	SFFAS 27	TAS
TAS Status Code	TAS Status	Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose.	U - Unexpired E - Expired C - Cancelled	1/A	OMB Circ. No. A-11	TAS

SUPPLEMENT

SECTION IV

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
TAS Status Transitioning Code	Trans. Code	Expiring - Applies to annual and multi year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual, multi and no-year accounts. For annual and multi year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year. For no-year accounts, the TAS Status Transitioning Flag is set to cancelling when the account has been discontinued.	X - Expiring K - Canceling N - Not applicable	1/A	TFM	TAS
Trading Partner Agency Identifier	Trading Ptnr	Represents the agency identifier of the other department, agency, or establishment of the U. S. government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.	### - Trading Partner (CGAC three-digit department code)	3/N	FAST Book	Bulk File
Trading Partner Main Account Code	Trading Ptnr Main	Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.	- Blank is Acceptable #### - Trading Partner Account (Must be a valid main account for the trading partner.)	4/N	FAST Book	Bulk File
Year of Budget Authority Indicator	Year of BA	Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	OMB Circ. No. A-11	Bulk File

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES					
No.	USSGL Account Title	Anticipated	Budg/P rop	Norm Bal	Begin/E nd	Debit/C redit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
101000	Fund Balance With Treasury	N	A	D	B/E	D/C											G	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
109000	Fund Balance With Treasury Under a Continuing Resolution	N	P	D	E	D/C											G	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
110100	General Fund 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/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U	X/K/N
113000	Funds Held by the Public	N	A	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/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/E M/EP/ER/ES/ET/ GA/MR/TR/UG/ US/UT	E/F/U	D/G/N	U/E	X/K/N
119300	International Monetary Fund Assets - Reserve Position	N	A	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U	X/K/N
119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	A	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/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/E M/EP/ER/ES/ET/ GA/MR/TR/UG/ US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES					
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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
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/E M/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/E M/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/E M/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		G/N	###	####							CF/DF/EC/EG/E M/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/E M/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/E M/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/E M/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/E M/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/E M/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/Z	###	/####							CF/DF/EC/EG/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/ UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
134400	Interest Receivable on Special Drawing Rights	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/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N									CF/DF/EC/EG/E M/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/E M/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/E M/EP/ER/ES/ET/ GA/MR/TR/UG/ US/UT	E/F/U	D/G/N	U/E	X/K/N
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	N	P	D	B/E	D/C											F	###	/####							CF/DF/EC/EG/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
136000	Penalties and Fines Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/E M/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/E M/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/E M/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/E M/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		N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ATTRIBUTES											USSGL ACCOUNT ATTRIBUTES										TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	P	C	B/E	D/C									A/S		N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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		G/N	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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		N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
139900	Allowance for Subsidy	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
141000	Advances and Prepayments	N	P	D	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
151400	Operating Materials and Supplies Held for Repair	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
151900	Operating Materials and Supplies - Allowance	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
152100	Inventory Purchased for Resale	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
152300	Inventory Held for Repair	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
152400	Inventory - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
152500	Inventory - Raw Materials	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
152600	Inventory - Work-in-Process	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
152700	Inventory - Finished Goods	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
152900	Inventory - Allowance	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
153200	Seized Cash Deposited	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES					
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
159900	Other Related Property - Allowance	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/Z	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/Z	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/Z	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/Z	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U	X/K/N
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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ATTRIBUTES											USSGL ACCOUNT ATTRIBUTES											TAS ATTRIBUTES						
		BULK FILE ATTRIBUTES																												
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U	X/K/N
164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
171100	Land and Land Rights	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
171200	Improvements to Land	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
172000	Construction-in-Progress	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
173000	Buildings, Improvements, and Renovations	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
174000	Other Structures and Facilities	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
175000	Equipment	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
175900	Accumulated Depreciation on Equipment	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
181000	Assets Under Capital Lease	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N
182000	Leasehold Improvements	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
182900	Accumulated Amortization on Leasehold Improvements	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N	
183000	Internal-Use Software	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N	
184000	Other Natural Resources	N	P	D	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E/C	X/K/N	
184900	Allowance for Depletion	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E P/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N	
198000	Asset for Agency's Custodial and Non-Entity Liabilities	N	P	D	B/E	D/C											F	###	/####							GA	U	N	U	N	
199000	Other Assets	N	P	D	B/E	D/C											F/G/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/U	D/G/N	U/E	X/K/N	

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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	###	/####							GA	U	N	U	N
211000	Accounts Payable	N	P	C	B/E	D/C									A/S		F/N	###	/####							CF/DF/EC/EG/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
214100	Accrued Interest Payable - Debt	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
219100	Employee Health Care Liability Incurred but Not Reported	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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
221000	Accrued Funded Payroll and Leave	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
221800	Life Insurance Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES					
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
232000	Other Deferred Revenue	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	P	C	B/E	D/C											N/Z									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES										TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	Budg/P rop	Norm Bal	Begin/E nd	Debit/C redit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
261000	Actuarial Pension Liability	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
292000	Contingent Liabilities	N	P	C	B/E	D/C											F/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/N
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	N	P	C	B/E	D/C											N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E R/ES/ET/GA/TR	E/F/U	D/G/N	U/E/C	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											USSGL ACCOUNT ATTRIBUTES											TAS ATTRIBUTES						
		BULK FILE ATTRIBUTES																												
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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		G/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/N
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	N	P	C	B/E	D/C									A		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/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/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
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											Z									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	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											Z									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											Z									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
320600	Appropriations Outstanding - Adjustments	N	P	C	E	D/C											F	###	/####							GA	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

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES													USSGL ACCOUNT ATTRIBUTES										TAS ATTRIBUTES					
		BULK FILE ATTRIBUTES																												
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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
403200	Estimated Indefinite Contract Authority	Y	B	D	E	D/C					D/M															EG/EP/ER/ET	E/F/U	N	U	X/K/N
403400	Anticipated Adjustments to Contract Authority	Y	B	C	E	D/C					D/M															EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
404200	Estimated Indefinite Borrowing Authority	Y	B	D	E	D/C					D/M	F/P/T		1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
404400	Anticipated Reductions to Borrowing Authority	Y	B	C	E	D/C					D/M			1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	Y	B	C	E	D/C	B/P/S				D/M			1992-2015												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 Treasury - Prior-Year Balances	Y	B	C	E	D/C								1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
406000	Anticipated Collections From Non-Federal Sources	Y	B	D	E	D/C		A/B/E			D/M			1992-2015												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		A/B/E			D/M			1992-2015												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			1992-2015												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			1992-2015												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			1992-2015												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					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
411200	Liquidation of Deficiency - Appropriations	N	B	D	E	D/C					D/M															EC/EG/EM/EP/ER/ES/ET/TR	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				SEQ/XXX	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					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					EC/EG/EM/EP/ER/ES/ET/TR	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					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
411700	Loan Administrative Expense Appropriation	N	B	D	E	D/C	D/P				D/M										B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
411800	Reestimated Loan Subsidy Appropriation	N	B	D	E	D/C															B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	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					EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E	X/K/N
412000	Anticipated Indefinite Appropriations	Y	B	D	E	D/C					D/M			1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing 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									B/P/X						EC/EG/EM/EP/E R/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						EG	E/F/U	N	U	X/K/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						EC/EG/EM/EP/E R/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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
412500	Loan Modification Adjustment Transfer Appropriation	N	B	D	E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	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									B/P/X					SEQ/XXX	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									B/P/X					SEQ/XXX	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									B/P/X					SEQ/XXX	EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	N	B	C	E	D/C	B/P				D/M									B/P/X					SEQ/XXX	EC/EG/EM/EP/E R/ES/ET/TR	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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U	X/K/N
413100	Current-Year Contract Authority Realized	N	B	D	E	D/C					D/M									P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
413200	Substitution of Contract Authority	N	B	C	E	D/C	S													P/X						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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
413400	Contract Authority Withdrawn	N	B	C	E	D/C														P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
413500	Contract Authority Liquidated	N	B	C	E	D/C	P/S				D/M									B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
413600	Contract Authority To Be Liquidated by Trust Funds	N	B	C	B/E	D/C					D/M									P/X						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						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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
413900	Contract Authority Carried Forward	N	B	D	B/E	D/C																				EG/EP/ER/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								B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
414100	Current-Year Borrowing Authority Realized	N	B	D	E	D/C					D/M	F/P/T		1992-2015						P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414200	Actual Repayment of Borrowing Authority Converted to Cash	N	B	C	E	D/C								1992-2015						X						EG/EP/ER/ES/ T/TR	E/F/U	D/G/N	U/E	X/K/N
414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	N	B	C	E	D/C					D/M	F/P/T		1992-2015						P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414400	Borrowing Authority Withdrawn	N	B	C	E	D/C						F/P/T		1992-2015						P/X						EC/EG/EM/EP/E R/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						F/P/T		1992-2015						B/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

U.S. Government Standard General Ledger
Attributes to Accounts Report

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
414600	Actual Repayments of Debt, Current-Year Authority	N	B	C	E	D/C	B/P/S				D/M			1992-2015						B/P/X						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								1992-2015						B/P/X						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						F/P/T		1992-2015						B/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
414900	Borrowing Authority Carried Forward	N	B	D	B/E	D/C						F/P/T		1992-2015											EG/EP/ER/ES/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						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 Treasury, Current-Year Authority	N	B	C	E	D/C	P/S				D/M			1992-2015						B/P/X						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 Treasury, Prior-Year Balances	N	B	C	E	D/C								1992-2015						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
415300	Transfers of Contract Authority - Nonallocation	N	B	D	B/E	D/C											F	###	####	B/P/X				BAL/NEW		ET	E/F/U	N	U	X/K/N
415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	N	B	D	E	D/C														B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
415500	Appropriation To Liquidate Contract Authority - Allocation - Transferred	N	B	D	E	D/C														B/P/X						ET	E	N	U	X/K/N
415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	N	B	D	E	D/C	C/P													P/X						EG/ES/ET	E/F/U	N	U	X/K/N
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	N	B	D	E	D/C					D/M									P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
416000	Anticipated Transfers - Current-Year Authority	Y	B	D	E	D/C	B/C/D/P/R/S				D/M			1992-2015												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			1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	N	B	D	B/E	D/C					D/M						F	###	####	B/P/X						EG/EP/ES/ET	E/F/U	N	U	X/K/N
416700	Allocations of Realized Authority - Transferred From Invested Balances	N	B	D	E	D/C					D/M						F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/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						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	P/S				D/M			1992-2015						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	G/N	U/E	X/K/N
417100	Nonallocation Transfers of Invested Balances - Receivable	N	B	D	B/E	D/C					D/M									B/P/X					SEQ/XXX	EG/ES/ET	E/F/U	N	U/E	X/K/N
417200	Nonallocation Transfers of Invested Balances - Payable	N	B	C	B/E	D/C					D/M									B/P/X					SEQ/XXX	EP/ES/ET	E/F/U	N	U	X/K/N
417300	Nonallocation Transfers of Invested Balances - Transferred	N	B	D	E	D/C					D/M						F	###	####	B/P/X					SEQ/XXX	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417600	Allocation Transfers of Prior-Year Balances	N	B	D	E	D/C	P/S										F	###	####	B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
418000	Anticipated Transfers - Prior-Year Balances	Y	B	D	E	D/C								1992-2015												EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Y	B	D	E	D/C	P/R/S				D/M			1992-2015												EC/EG/EM/EP/E R/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							1992-2015			F	###	####		B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	G/N	U/E	X/K/N
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	N	B	D	E	D/C	P/S										F	###	####		B/P/X					EC/EG/EM/EP/E R/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														B/P/X					EC/EG/EM/EP/E R/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	P/S				D/M						F	###	####		B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
419500	Transfer of Obligated Balances	N	B	D	E	D/C								1992-2015												EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
419600	Balance Transfers-In - Expired to Expired	N	B	D	E	D	P/S														B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	E	K/N
419700	Balance Transfers-Out - Expired to Expired	N	B	C	E	C	P/S														B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	E	K/N
419900	Transfer of Expired Expenditure Transfers - Receivable	N	B	D	E	D/C											F	###	####		B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
420100	Total Actual Resources - Collected	N	B	D	B/E	D/C								1992-2015												EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
421000	Anticipated Reimbursements and Other Income	Y	B	D	E	D/C		A/B/E			D/M			1992-2015									D/R			EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
421200	Liquidation of Deficiency - Offsetting Collections	N	B	D	E	D/C					D/M						E/F/N				B/P/X					EC/EG/EM/EP/E R/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		A/B/E			D/M			1992-2015									D/R			EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
422100	Unfilled Customer Orders Without Advance	N	B	D	B/E	D/C					D/M			1992-2015			E/F				B/P/X					EC/EG/EM/EP/E R/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			1992-2015			E/F/N				B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422500	Expenditure Transfers from Trust Funds - Receivable	N	B	D	B/E	D/C					D/M			1992-2015							B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423000	Unfilled Customer Orders Without Advance - Transferred	N	B	D	E	D/C					D/M			1992-2015			E/F	###	####		B/P/X					EC/EG/EM/EP/E R/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					D/M			1992-2015			E/F/N				B/X					EC/EG/EM/EP/E R/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			1992-2015			F	###	####		B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423300	Reimbursements and Other Income Earned - Receivable - Transferred	N	B	D	E	D/C					D/M			1992-2015			E/F	###	####		B/P/X					EC/EG/EM/EP/E R/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			1992-2015			F	###	####		B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425100	Reimbursements and Other Income Earned - Receivable	N	B	D	B/E	D/C					D/M			1992-2015			E/F				B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425200	Reimbursements and Other Income Earned - Collected	N	B	D	E	D/C					D/M			1992-2015			E/F/N				B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	B	D	E	D/C					D/M			1992-2015			E/F/N				B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425500	Expenditure Transfers from Trust Funds - Collected	N	B	D	E	D/C					D/M			1992-2015							B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
426000	Actual Collections of "governmental-type" Fees	N	B	D	E	D/C					D/M			1992-2015							B/P/X					EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	Budg/P rop	Norm Bal	Begin/E nd	Debit/C redit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
426100	Actual Collections of Business-Type Fees	N	B	D	E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
427100	Actual Program Fund Subsidy Collected	N	B	D	E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EG/EP/ER/TR	E/F/U	D/G/N	U/E	X/K/N
427500	Actual Collections From Liquidating Fund	N	B	D	E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
427700	Other Actual Collections - Federal	N	B	D	E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/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			1992-2015						B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428700	Other Federal Receivables	N	B	D	B/E	D/C					D/M			1992-2015						B/P/X						EC/EG/EM/EP/E R/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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
429500	Adjustments to the Exchange Stabilization Fund	N	B	D	B/E	D/C														B/P/X						EP	E/F/U	N	U	X/K/N
431000	Anticipated Recoveries of Prior-Year Obligations	Y	B	D	E	D/C		A/B/E						1992-2015									D/R			EC/EG/EM/EP/E R/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														P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
435000	Canceled Authority	N	B	C	B/E	D/C					D/M									B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	N	B	C	E	D/C					D/M									B/P/X						EC/EG/EM/EP/E R/ES/ET/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						EC/EG/EM/EP/E R/ES/ET/TR	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						EC/EG/EM/EP/E R/ES/ET/TR	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						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	N	B	C	E	D/C														B/P/X						EC/EG/EM/EP/E R/ES/ET/TR	E/F/U	N	U/E	X/K/N

U.S. Government Standard General Ledger
Attributes to Accounts Report

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	
438200	Temporary Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/S				D/M	F/P/T									B/P/X					ATB/OTR/SEQ	EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U/E	X/K/N
438300	Temporary Reduction - Prior-Year Balances	N	B	C	E	D/C	D/P/S				D/M										P/X					OTR/SEQ	R/ES/ET/TR	E/F/U	N	U/E	X/K/N
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					ATB/OTR/SEQ/XX	EG/EP/ER/ES/ET/T	E/F/U	N	U/E	X/K/N
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	N	B	C	E	D/C	D/P				D/M										B/P/X					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/P				D/M										B/P/X					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						EC/EG/EM/EP/E/R/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						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U/E	X/K/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					ATB/OTR/SEQ	EC/EG/EM/EP/E/R/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					ATB/OTR/SEQ	EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U/E	X/K/N
439400	Receipts Unavailable for Obligation Upon Collection Authority Unavailable for Obligation Pursuant to Public Law - Temporary	N	B	C	B/E	D/C					D/M										B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U/E	X/K/N
439500	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Y	B	C	E	D/C	B/C/D/P/R/S				D/M			1992-2015							B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
439600	Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C															B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U	X/K/N
439700	Offsetting Collections Temporarily Precluded From Obligation	N	B	C	B/E	D/C	C/P				D/M										B/P/X						EG/ES/ET	E/F/U	N	U/E	X/K/N
439800	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C	S				D/M										B/P/X						EG/EP/ER/ES	E/F/U	N	U/E	X/K/N
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C															B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	N	U/E	X/K/N
442000	Unapportioned Authority - Pending Rescission	N	B	C	E	D/C								1992-2015													EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
443000	Unapportioned Authority - OMB Deferral	N	B	C	E	D/C								1992-2015													EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
445000	Unapportioned Authority	N	B	C	B/E	D/C								1992-2015							B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
451000	Apportionments	N	B	C	E	D/C				A/S				1992-2015													EC/EG/EM/EP/E/R/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				1992-2015													EC/EG/EM/EP/E/R/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				1992-2015													EC/EG/EM/EP/E/R/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				1992-2015							B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
463000	Funds Not Available for Commitment/Obligation	N	B	C	E	D/C		A/B/E						1992-2015													EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
465000	Allotments - Expired Authority	N	B	C	B/E	D/C		A/B/E						1992-2015							B/P/X						EC/EG/EM/EP/E/R/ES/ET/TR	E/F/U	D/G/N	E	K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
469000	Anticipated Resources - Programs Exempt From Apportionment	Y	B	C	E	D/C				A/S				1992-2015										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				1992-2015										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				1992-2015										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	####					1992-2015						B/P/X		##	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			1992-2015						B/P/X		##	D/R	BAL/NE W		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								1992-2015			F	###	####	B/P/X						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								1992-2015						B/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	N	B	D	E	D/C								1992-2015						B/P/X						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			1992-2015			F/N			B/P/X						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	####					1992-2015						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			1992-2015						B/P/X		##	D/R	BAL/NE W		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	####					1992-2015						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			1992-2015						B/P/X		##	D/R	BAL/NE W		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/NE W		EG/ER	E/F/U	N	U	X/K/N
493100	Delivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C								1992-2015			F	###	####	B/P/X						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								1992-2015						B/P/X						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1992-2015			E/F/N			B/P/X						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	####					1992-2015						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			1992-2015						B/P/X		##	D/R	BAL/NE W		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												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

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
520900	Contra Revenue for Services Provided	N	P	D	E	D/C										X	F/N	###	/####							CF/DF/EC/EG/E M/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	T/X	F/N	###	/####		P/Q					CF/DF/EC/EG/E M/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/Z	###	/####		P/Q					CF/DF/EC/EG/E M/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	###	/####		P/Q					CF/DF/EC/EG/E M/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				P/Q					CF/DF/EC/EG/E M/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/E M/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/E M/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	###	/####		P/Q					CF/DF/EC/EG/E M/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	###	/####		P/Q					CF/DF/EC/EG/E M/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	###	/####		P/Q					CF/DF/EC/EG/E M/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	F/G/N	###	/####							CF/DF/EC/EG/E M/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	F/G/N	###	/####							CF/DF/EC/EG/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
532900	Contra Revenue for Administrative Fees	N	P	D	E	D/C									A/S	X	F/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
561000	Donated Revenue - Nonfinancial Resources	N	P	C	E	D/C										T	N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	P	D	E	D/C							D		A	T	N									CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ATTRIBUTES											USSGL ACCOUNT ATTRIBUTES										TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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	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											Z									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											Z									CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C											Z									M/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	N	P	C	E	D/C											F	###	/####							GA	U	N	U	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	###	/####							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
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	Nonexpenditure 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	Nonexpenditure 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

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
576500	Nonexpenditure Financing Sources - Transfers-Out - Other	N	P	D	E	D/C											F	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	N	P	D	E	D/C											F	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
577500	Nonbudgetary Financing Sources Transferred In	N	P	C	E	D/C											F	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/MR/TR/UG/ US/UT	E/F/U	D/G/N	U/E	X/K/N
577600	Nonbudgetary Financing Sources Transferred Out	N	P	D	E	D/C											F/N	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
578000	Imputed Financing Sources	N	P	C	E	D/C											F	###	/####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
579000	Other Financing Sources	N	P	C	E	D/C							D/E				G/Z	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/MR/TR/UG/ US/UT	E/F/U	D/G/N	U/E	X/K/N
579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	N	P	D	E	D/C							E				G/Z	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
579200	Financing Sources To Be Transferred Out - Contingent Liability	N	P	D	E	D/C											F	###	/####							CF/DF/EC/EG/E M/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/E M/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/E M/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/E M/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/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT	USSGL ACCOUNT ATTRIBUTES													BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
580400	Tax Revenue Collected - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
583300	Contra Revenue for Taxes - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####							CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	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/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N
590000	Other Revenue	N	P	C	E	D/C							D/E		A/S	T/X	F/G/N/ Z	###	/####		P/Q					CF/DF/EC/EG/E M/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	T/X	F/G/N	###	/####		P/Q					CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/U T	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES												BULK FILE ATTRIBUTES										TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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
592100	Valuation Change in Investments - Exchange Stabilization Fund	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	T/X	G/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
599100	Accrued Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	T/X	G/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
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	N	P	D	E	D/C							E		A		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		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									A		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 Treasury	N	P	D	E	D/C									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/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
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

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ATTRIBUTES											USSGL ACCOUNT ATTRIBUTES										TAS ATTRIBUTES							
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
633000	Other Interest Expenses	N	P	D	E	D/C									A/S		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
633800	Remuneration Interest	N	P	D	E	D/C											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	###	/####		P/Q					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											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
680000	Future Funded Expenses	N	P	D	E	D/C											F/N/Z	###	/####		P/Q					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	###	/####		P/Q					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

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
690000	Nonproduction Costs	N	P	D	E	D/C											F/N/Z	###	/#####		P/Q					CF/DF/EC/EG/E M/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				P/Q					CF/DF/EC/EG/E M/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/Z	###	/#####		P/Q					CF/DF/EC/EG/E M/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			T/X	F	###	/#####		P/Q					CF/DF/EC/EG/E M/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/E M/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/E M/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	###	/#####		P/Q					CF/DF/EC/EG/E M/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	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	###	/#####		P/Q					CF/DF/EC/EG/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
719100	Other Gains for Accrued Special Drawing Right (SDR) 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				P/Q					CF/DF/EC/EG/E M/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/Z	###	/#####		P/Q					CF/DF/EC/EG/E M/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			T/X	F/Z	###	/#####		P/Q					CF/DF/EC/EG/E M/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/E M/EP/ER/ES/ET/ GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

SUPPLEMENT

U.S. Government Standard General Ledger
Attributes to Accounts Report

Section IV

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES											BULK FILE ATTRIBUTES											TAS ATTRIBUTES						
No.	USSGL Account Title	Anticipated	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 Yr	Cust/Noncust	Exch/Nonexch	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
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	###	/####		P/Q					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	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/Z	###	/####		P/Q					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
729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	P	D	E	D/C										X	N								EP	E	N	U	N	
730000	Extraordinary Items	N	P	C	E	D/C										X	N				P/Q					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	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	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	X/K/N
750000	Distribution of Income - Dividend	N	P	D	E	D/C							D/E			T/X	G/N	###	####		P/Q					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				P/Q					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/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
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