

## SUPPLEMENT

## Section IV

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

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the Fiscal Service -administered FACTS II "trial-balance" reporting system.

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

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries,"

4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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

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1010	Fund Balance With Treasury	D	E	Y																U/E		Y		
1120	Imprest Funds	D	E	Y																U				
1125	U.S. Debit Card Funds	D	E	Y																U				
1130	Funds Held by the Public	D	E	Y																U/E				
1190	Other Cash	D	E	Y																U				
1193	International Monetary Fund Assets - Reserve Position	D	E	Y																U				
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	E	Y																U				
1195	Other Monetary Assets	D	E	Y																U/E				
1205	Foreign Currency Denominated Equivalent Assets	D	B	Y												Y				U		Y	Y	
1205	Foreign Currency Denominated Equivalent Assets	D	E	Y												Y				U		Y	Y	
1209	Uninvested Foreign Currency	D	B	Y												Y				U		Y	Y	
1209	Uninvested Foreign Currency	D	E	Y												Y				U		Y	Y	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B	Y																U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y																U				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	E	Y																U				
1618	Market Adjustment - Investments	D	B	Y												Y				U				
1618	Market Adjustment - Investments	D	E	Y												Y				U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B	Y												Y				U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E	Y												Y				U				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	E	Y																U				
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y																U				
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y																U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B	Y																U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y																U				

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1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	E	Y																U				
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y																U				
1670	Foreign Investments	D	B	Y												Y				U		Y	Y	
1670	Foreign Investments	D	E	Y												Y				U		Y	Y	
1671	Discount on Foreign Investments	C	B	Y												Y				U		Y	Y	
1671	Discount on Foreign Investments	C	E	Y												Y				U		Y	Y	
1672	Premium on Foreign Investments	D	B	Y												Y				U		Y	Y	
1672	Premium on Foreign Investments	D	E	Y												Y				U		Y	Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	B	Y												Y				U		Y	Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	E	Y												Y				U		Y	Y	
2510	Principal Payable to the Bureau of the Public Debt	C	B	Y																U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	E	Y																U		Y		
2590	Other Debt	C	B	Y																U		Y		
2590	Other Debt	C	E	Y																U		Y		
4032	Estimated Indefinite Contract Authority	D	E	Y								Y								U		Y	Y	
4034	Anticipated Adjustments to Contract Authority	C	E	Y								Y								U		Y	Y	
4042	Estimated Indefinite Borrowing Authority	D	E	Y								Y	Y							U				
4044	Anticipated Reductions to Borrowing Authority	C	E	Y								Y								U				
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	C	E	Y					Y			Y								U		Y	Y	
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	C	E	Y																U				
4060	Anticipated Collections From Non-Federal Sources	D	E	Y	Y	Y						Y								U				
4070	Anticipated Collections From Federal Sources	D	E	Y	Y	Y						Y								U				
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	E	Y					Y			Y								U/E				
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	E	Y					Y			Y								U/E				
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	E	Y					Y			Y								U				
4111	Debt Liquidation Appropriations	D	E	Y					Y			Y						Y		U/E		Y	Y	Y
4112	Liquidation of Deficiency - Appropriations	D	E	Y								Y						Y		U/E		Y	Y	

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4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D	E	Y					Y			Y						Y	Y	U/E		Y		
4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D	E	Y					Y			Y						Y		U/E		Y		Y
4115	Loan Subsidy Appropriation	D	E	Y					Y			Y						Y		U/E		Y	Y	
4116	Debt Forgiveness Appropriation	D	E	Y					Y			Y						Y		U/E		Y		
4117	Loan Administrative Expense Appropriation	D	E	Y					Y			Y						Y		U/E		Y	Y	
4118	Reestimated Loan Subsidy Appropriation	D	E	Y														Y		U/E		Y	Y	
4119	Other Appropriations Realized	D	E	Y					Y	Y		Y						Y		U/E		Y		Y
4120	Anticipated Indefinite Appropriations	D	E	Y								Y								U				
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	Y					Y			Y						Y		U/E		Y		
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	B	Y								Y						Y		U		Y		
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	E	Y								Y						Y		U		Y		
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	Y					Y			Y						Y		U/E		Y	Y	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E	Y								Y						Y		U/E		Y		
4125	Loan Modification Adjustment Transfer Appropriation	D	E	Y								Y						Y		U/E		Y	Y	
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	Y					Y			Y						Y	Y	U/E		Y		Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	Y					Y			Y						Y	Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	B	Y								Y						Y	Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	E	Y								Y						Y	Y	U/E		Y		Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	Y					Y			Y						Y	Y	U/E		Y		Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	Y					Y			Y						Y	Y	U/E		Y		Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	E	Y								Y						Y		U/E				Y

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4131	Current-Year Contract Authority Realized	D	E	Y								Y						Y		U/E		Y	Y	
4132	Substitution of Contract Authority	C	E	Y					Y									Y		U/E		Y	Y	Y
4133	Decreases to Indefinite Contract Authority	C	E	Y								Y						Y		U/E		Y	Y	Y
4134	Contract Authority Withdrawn	C	E	Y														Y		U/E				Y
4135	Contract Authority Liquidated	C	E	Y					Y			Y						Y		U/E				Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	B	Y								Y						Y		U/E		Y		Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	E	Y								Y						Y		U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	B	Y								Y		Y	Y	Y		Y		U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	E	Y								Y		Y	Y	Y		Y		U/E		Y		Y
4138	Appropriation To Liquidate Contract Authority	D	E	Y								Y						Y		U/E		Y	Y	Y
4139	Contract Authority Carried Forward	D	B	Y																U/E		Y	Y	Y
4139	Contract Authority Carried Forward	D	E	Y																U/E				Y
4140	Substitution of Borrowing Authority	C	E	Y					Y			Y	Y					Y		U/E		Y	Y	Y
4141	Current-Year Borrowing Authority Realized	D	E	Y								Y	Y					Y		U/E				
4142	Actual Repayment of Borrowing Authority Converted to Cash	C	E	Y					Y			Y						Y		U/E		Y	Y	
4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	C	E	Y								Y	Y					Y		U/E				Y
4144	Borrowing Authority Withdrawn	C	E	Y									Y					Y		U/E				Y
4145	Borrowing Authority Converted to Cash	C	E	Y									Y					Y		U/E				Y
4146	Actual Repayments of Debt, Current-Year Authority	C	E	Y					Y			Y						Y		U/E		Y	Y	
4147	Actual Repayments of Debt, Prior-Year Balances	C	E	Y														Y		U/E				
4148	Resources Realized From Borrowing Authority	D	E	Y														Y		U/E				Y
4149	Borrowing Authority Carried Forward	D	B	Y									Y							U/E		Y		Y
4149	Borrowing Authority Carried Forward	D	E	Y									Y							U/E				Y
4150	Reappropriations - Transfers-In	D	E	Y								Y						Y		U/E				Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E	Y					Y			Y						Y		U/E		Y		
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E	Y														Y		U/E				
4153	Transfers of Contract Authority - Nonallocation	D	B	Y										Y	Y		Y	Y		U		Y		Y
4153	Transfers of Contract Authority - Nonallocation	D	E	Y										Y	Y		Y	Y		U		Y		Y
4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D	E	Y														Y		U		Y		Y
4155	Appropriation To Liquidate Contract Authority - Allocation - Transferred	D	E	Y														Y		U		Y		

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4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	Y					Y									Y		U		Y		
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E	Y								Y						Y		U/E	Y	Y	Y	
4160	Anticipated Transfers - Current-Year Authority	D	E	Y					Y			Y								U		Y	Y	
4165	Allocations of Authority - Anticipated From Invested Balances	D	E	Y								Y								U				
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B	Y								Y		Y	Y			Y		U		Y	Y	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U		Y	Y	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U/E				
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E	Y								Y		Y	Y			Y		U/E				
4170	Transfers - Current-Year Authority	D	E	Y					Y			Y		Y	Y			Y		U/E				
4171	Nonallocation Transfers of Invested Balances - Receivable	D	B	Y								Y		Y	Y			Y	Y	U/E		Y		
4171	Nonallocation Transfers of Invested Balances - Receivable	D	E	Y								Y		Y	Y			Y	Y	U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	B	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4172	Nonallocation Transfers of Invested Balances - Payable	C	E	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	E	Y								Y		Y	Y			Y	Y	U/E		Y	Y	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	Y					Y			Y		Y	Y			Y		U/E				
4176	Allocation Transfers of Prior-Year Balances	D	E	Y					Y					Y	Y			Y		U/E				
4180	Anticipated Transfers - Prior-Year Balances	D	E	Y																U				
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y					Y			Y								U				
4190	Transfers - Prior-Year Balances	D	E	Y					Y					Y	Y			Y		U/E				
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	E	Y					Y									Y		U/E				

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4192	Balance Transfers - Unexpired to Expired	D	E	Y					Y									Y		U/E				
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y					Y			Y		Y	Y			Y		U/E				
4195	Transfer of Obligated Balances	D	E	Y																U/E				
4196	Balance Transfers-In - Expired to Expired	D	E	Y					Y									Y		E		Y		
4197	Balance Transfers-Out - Expired to Expired	C	E	Y					Y									Y		E		Y		
4199	Transfer of Expired Expenditure Transfers - Receivable	D	E	Y										Y	Y			Y		U/E		Y		
4201	Total Actual Resources - Collected	D	B	Y																U/E		Y		
4201	Total Actual Resources - Collected	D	E	Y																U/E				
4210	Anticipated Reimbursements and Other Income	D	E	Y	Y	Y						Y								U				
4212	Liquidation of Deficiency - Offsetting Collections	D	E	Y								Y				Y		Y		U/E				
4215	Anticipated Expenditure Transfers from Trust Funds	D	E	Y	Y	Y						Y								U				
4221	Unfilled Customer Orders Without Advance	D	B	Y								Y				Y		Y		U/E		Y		
4221	Unfilled Customer Orders Without Advance	D	E	Y								Y				Y		Y		U/E				
4222	Unfilled Customer Orders With Advance	D	B	Y								Y				Y		Y		U/E		Y		
4222	Unfilled Customer Orders With Advance	D	E	Y								Y				Y		Y		U/E				
4225	Expenditure Transfers from Trust Funds - Receivable	D	B	Y								Y						Y		U/E		Y		
4225	Expenditure Transfers from Trust Funds - Receivable	D	E	Y								Y						Y		U/E				
4230	Unfilled Customer Orders Without Advance - Transferred	D	E	Y								Y		Y	Y	Y		Y		U/E				
4231	Unfilled Customer Orders With Advance - Transferred	C	E	Y								Y				Y		Y		U/E				
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E	Y								Y		Y	Y			Y		U/E				
4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E	Y								Y		Y	Y	Y		Y		U/E				
4234	Other Federal Receivables - Transferred	D	E	Y								Y		Y	Y			Y		U/E				
4251	Reimbursements and Other Income Earned - Receivable	D	B	Y								Y				Y		Y		U/E		Y		
4251	Reimbursements and Other Income Earned - Receivable	D	E	Y								Y				Y		Y		U/E				
4252	Reimbursements and Other Income Earned - Collected	D	E	Y								Y				Y		Y		U/E				
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	E	Y								Y				Y		Y		U/E				
4255	Expenditure Transfers from Trust Funds - Collected	D	E	Y								Y						Y		U/E				
4260	Actual Collections of "governmental-type" Fees	D	E	Y								Y						Y		U/E				
4261	Actual Collections of Business-Type Fees	D	E	Y								Y						Y		U/E				
4262	Actual Collections of Loan Principal	D	E	Y								Y						Y		U/E				



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4263	Actual Collections of Loan Interest	D	E	Y								Y						Y		U/E				
4264	Actual Collections of Rent	D	E	Y								Y						Y		U/E				
4265	Actual Collections From Sale of Foreclosed Property	D	E	Y								Y						Y		U/E				
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	E	Y								Y						Y		U/E				
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E	Y								Y						Y		U/E				
4271	Actual Program Fund Subsidy Collected	D	E	Y								Y						Y		U/E				
4273	Interest Collected From Treasury	D	E	Y								Y						Y		U/E		Y	Y	
4275	Actual Collections From Liquidating Fund	D	E	Y								Y						Y		U/E				
4276	Actual Collections From Financing Fund	D	E	Y								Y						Y		U/E				
4277	Other Actual Collections - Federal	D	E	Y								Y						Y		U/E				
4283	Interest Receivable From Treasury	D	B	Y								Y						Y		U/E		Y	Y	
4283	Interest Receivable From Treasury	D	E	Y								Y						Y		U/E		Y	Y	
4285	Receivable From the Liquidating Fund	D	B	Y								Y						Y		U/E				
4285	Receivable From the Liquidating Fund	D	E	Y								Y						Y		U/E				
4286	Receivable From the Financing Fund	D	B	Y								Y						Y		U/E				
4286	Receivable From the Financing Fund	D	E	Y								Y						Y		U/E				
4287	Other Federal Receivables	D	B	Y								Y						Y		U/E		Y		
4287	Other Federal Receivables	D	E	Y								Y						Y		U/E				
4290	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y								Y						Y		U/E		Y	Y	
4295	Adjustments to the Exchange Stabilization Fund	D	B	Y														Y		U/E		Y	Y	
4295	Adjustments to the Exchange Stabilization Fund	D	E	Y														Y		U/E		Y	Y	
4310	Anticipated Recoveries of Prior-Year Obligations	D	E	Y	Y	Y														U				
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D	E	Y														Y		U/E				
4350	Canceled Authority	C	B	Y								Y						Y		E		Y		
4350	Canceled Authority	C	E	Y								Y						Y		U/E	Y	Y	Y	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	E	Y								Y						Y		U/E	Y	Y		
4355	Cancellation of Appropriation From Unavailable Receipts	C	E	Y								Y						Y		U/E	Y	Y		
4356	Cancellation of Appropriation From Invested Balances	C	E	Y								Y						Y		U/E	Y	Y		
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E	Y								Y						Y		U/E	Y	Y		

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/Indef
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E	Y														Y		U				
4382	Temporary Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	Y	U/E	Y	Y	Y	
4383	Temporary Reduction - Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E	Y	Y	Y	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	B	Y					Y			Y						Y	Y	U/E		Y	Y	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	E	Y					Y			Y						Y	Y	U/E	Y	Y	Y	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	Y					Y			Y						Y	Y	U/E		Y		
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E		Y		
4390	Reappropriations - Transfers-Out	C	E	Y								Y						Y		E				Y
4391	Adjustments to Indefinite Appropriations	C	E	Y								Y						Y		U/E		Y	Y	
4392	Permanent Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	Y	U/E		Y	Y	Y
4393	Permanent Reduction - Prior-Year Balances	C	E	Y					Y			Y	Y					Y	Y	U/E		Y	Y	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	B	Y								Y						Y		U		Y		Y
4394	Receipts Unavailable for Obligation Upon Collection	C	E	Y								Y						Y		U		Y		Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	E	Y					Y			Y						Y		U		Y	Y	
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E	Y														Y		U		Y		
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y		U		Y	Y	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U/E		Y	Y	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y		U/E		Y	Y	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U/E	Y	Y	Y	
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	C	E	Y														Y		U/E	Y	Y		
4420	Unapportioned Authority - Pending Rescission	C	E	Y	Y															U	Y	Y		
4430	Unapportioned Authority - OMB Deferral	C	E	Y	Y															U	Y	Y		
4450	Unapportioned Authority	C	B	Y	Y													Y		U				

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/1 ndef
4450	Unapportioned Authority	C	E	Y	Y													Y		U/E	Y	Y		
4510	Apportionments	C	E	Y	Y						Y									U	Y	Y		
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	E	Y	Y						Y									U				
4610	Allotments - Realized Resources	C	E	Y	Y						Y									U	Y	Y		
4620	Unobligated Funds Exempt From Apportionment	C	B	Y	Y													Y		U				
4620	Unobligated Funds Exempt From Apportionment	C	E	Y	Y						Y							Y		U/E	Y	Y		
4630	Funds Not Available for Commitment/Obligation	C	E	Y	Y	Y														U	Y	Y		
4650	Allotments - Expired Authority	C	B	Y	Y	Y												Y		E				
4650	Allotments - Expired Authority	C	E	Y	Y	Y												Y		E		Y		
4690	Anticipated Resources - Programs Exempt From Apportionment	C	E	Y	Y						Y									U				
4700	Commitments - Programs Subject to Apportionment	C	E	Y	Y						Y									U	Y	Y		
4720	Commitments - Programs Exempt From Apportionment	C	E	Y	Y						Y									U	Y	Y		
4801	Undelivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y		U/E		Y		
4801	Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E				
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	E	Y										Y	Y			Y		U/E				
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E	Y														Y		U/E				
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y		U/E				
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y	
4901	Delivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y		U/E		Y		
4901	Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4902	Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			Y	
4908	Authority Outlayed Not Yet Disbursed	C	B	Y	Y	Y		Y				Y					Y	Y		U		Y	Y	
4908	Authority Outlayed Not Yet Disbursed	C	E	Y	Y	Y		Y				Y					Y	Y		U		Y	Y	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E				

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm	Begin/End	Debit/Credit	Reimb. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct	Def/Indef
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E	Y														Y		U/E				
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y		U/E				
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y		U/E				
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E		Y	Y	
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																								

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**Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1**

**FOOTNOTES AND ADDITIONAL INFORMATION:**

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

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

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## Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

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

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Fiscal 2014 USSGL Account Attributes Required for FACTS II Reporting/1

Attribute	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
			Transaction Partner Code	Z	Non-Reciprocating Federal Activity
			Year Of Budget Authority Code	BAL	Outlays from balances brought forward
			Year Of Budget Authority Code	NEW	Outlays from new budget authority