

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 FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

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.

	<u>Page Number</u>
Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
USSGL Proprietary Account Attribute Definitions	IV - 5
Fiscal 2013 USSGL Proprietary Account Attributes Table	IV - 7
Fiscal 2013 USSGL Proprietary Account Attributes Reporting of Detailed Financial Information – Attribute Values and Domains	IV - 20
Fiscal 2013 Attributes Used to Prepare Budgetary Reports	IV - 22
FACTS II - Fiscal 2013 Attribute Definition Report	IV - 24
Fiscal 2013 USSGL Account Attributes Table for FACTS II Reporting	IV - 34
Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference	IV - 45

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

Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data 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.

Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

USSGL Proprietary Accounts and Attributes

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

Space	Attributes are not required for the USSGL account.
Y	This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table.

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at www.fms.treas.gov/factsi/index.html.

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SUPPLEMENT

SECTION IV

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Treasury System
Budget Subfunction Code	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	nnn - 3-digit Budget Subfunction Classification	3/N	OMB Treasury FMS	FACTS I
Budgetary Impact Indicator	Indicates whether financing sources and nonexchange revenue have an impact on the budget.	D - Budgetary E - Non Budgetary	1/A	OMB Circular A-136	N/A
Covered NotCovered Code	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	1/A	OMB Circular No. A136, II.4.3.4	N/A
Custodial Noncustodial Indicator	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	FACTS I
Debit Credit Indicator	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	FACTS I
Entity NonEntity Indicator	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity O - NonEntity	1/A	OMB Circular No. A136, II.4.3.3	N/A
Exchange Nonexchange Indicator	Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T).	T - Nonexchange X - Exchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Federal NonFederal Indicator	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).	F - Federal N - NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs.	P - Assigned to programs Q - Not assigned to programs	1/A	OMB Circular A136 & SFFAS No.4	N/A

SUPPLEMENT

SECTION IV

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Treasury System
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F."	nn - 2-digit Treasury Department Code, required with Federal attribute	2/N	OMB TFM USSGL - Section V	FACTS I

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
1010	Fund Balance With Treasury	D						Y			
1090	Fund Balance With Treasury Under a Continuing Resolution	D						Y			
1110	Undeposited Collections	D	N				Y	Y			
1120	Imprest Funds	D	N					Y			
1125	U.S. Debit Card Funds	D	N					Y			
1130	Funds Held by the Public	D	N					E			
1190	Other Cash	D	N					Y			
1193	International Monetary Fund Assets - Reserve Position	D	N					E			
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	N					E			
1195	Other Monetary Assets	D	N					Y			
1200	Foreign Currency	D	N					Y			
1205	Foreign Currency Denominated Equivalent Assets	D	N					E			
1209	Uninvested Foreign Currency	D	N					E			
1310	Accounts Receivable	D	Y	Y			Y	Y			
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y	Y			
1320	Funded Employment Benefit Contributions Receivable	D	Y	Y				E			
1321	Unfunded FECA Benefit Contributions Receivable	D	F	Y				E			
1325	Taxes Receivable	D	Y	Y			Y	O			
1329	Allowance for Loss on Taxes Receivable	C	N				Y	O			
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y				E			
1335	Expenditure Transfers Receivable	D	F	Y				Y			
1340	Interest Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1341	Interest Receivable - Loans	D	Y	Y			Y	E			
1342	Interest Receivable - Investments	D	Y	Y			Y	Y			
1343	Interest Receivable - Taxes	D	N				Y	O			
1344	Interest Receivable on Special Drawing Rights	D	N				A	E			
1345	Allowance for Loss on Interest Receivable - Loans	C	N				Y	E			
1346	Allowance for Loss on Interest Receivable - Investments	C	N				Y	Y			
1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	C	N				Y	Y			
1348	Allowance for Loss on Interest Receivable - Taxes	C	N				Y	O			
1350	Loans Receivable	D	Y	Y				E			

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	Y				E			
1359	Allowance for Loss on Loans Receivable	C	N					E			
1360	Penalties and Fines Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1361	Penalties and Fines Receivable - Loans	D	Y	Y			Y	E			
1363	Penalties and Fines Receivable - Taxes	D	N				Y	O			
1365	Allowance for Loss on Penalties and Fines Receivable - Loans	C	N				Y	E			
1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	C	N				Y	Y			
1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	C	N				Y	O			
1370	Administrative Fees Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1371	Administrative Fees Receivable - Loans	D	Y	Y			Y	E			
1373	Administrative Fees Receivable - Taxes	D	Y	Y			Y	O			
1375	Allowance for Loss on Administrative Fees Receivable - Loans	C	N				Y	E			
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	C	N				Y	Y			
1378	Allowance for Loss on Administrative Fees Receivable - Taxes	C	N				Y	O			
1380	Loans Receivable - Troubled Assets Relief Program	D	N					E			
1381	Interest Receivable - Loans - Troubled Assets Relief Program	D	N					E			
1384	Interest Receivable - Foreign Currency Denominated Assets	D	N				A	E			
1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	C	N					E			
1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	C	N					E			
1399	Allowance for Subsidy	C	N					E			
1410	Advances and Prepayments	D	Y	Y				Y			
1511	Operating Materials and Supplies Held for Use	D	N					E			
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N					E			
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N					E			
1514	Operating Materials and Supplies Held for Repair	D	N					E			

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I									
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
1519	Operating Materials and Supplies - Allowance	C	N					E			
1521	Inventory Purchased for Resale	D	N					E			
1522	Inventory Held in Reserve for Future Sale	D	N					E			
1523	Inventory Held for Repair	D	N					E			
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N					E			
1525	Inventory - Raw Materials	D	N					E			
1526	Inventory - Work-in-Process	D	N					E			
1527	Inventory - Finished Goods	D	N					E			
1529	Inventory - Allowance	C	N					E			
1531	Seized Monetary Instruments	D	N					O			
1532	Seized Cash Deposited	D	N					O			
1541	Forfeited Property Held for Sale	D	N					E			
1542	Forfeited Property Held for Donation or Use	D	N					E			
1549	Forfeited Property - Allowance	C	N					E			
1551	Foreclosed Property	D	N					E			
1559	Foreclosed Property - Allowance	C	N					E			
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N					E			
1569	Commodities - Allowance	C	N					E			
1571	Stockpile Materials Held in Reserve	D	N					Y			
1572	Stockpile Materials Held for Sale	D	N					E			
1591	Other Related Property	D	N					E			
1599	Other Related Property - Allowance	C	N					E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y				Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1618	Market Adjustment - Investments	D	Y	Y							
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y				Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y				Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y			
1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	C	Y	Y				E			
1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	C	N					E			
1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	C	N					E			
1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1650	Preferred Stock in Federal Government Sponsored Enterprise	D	N					O			
1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	D	N					O			
1652	Common Stock Warrants in Federal Government Sponsored Enterprise	D	N					O			
1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	D	N					O			
1670	Foreign Investments	D	N					E			
1671	Discount on Foreign Investments	C	N					E			
1672	Premium on Foreign Investments	D	N					E			
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	N					E			
1690	Other Investments	D	Y	Y				Y			
1711	Land and Land Rights	D	N					E			
1712	Improvements to Land	D	N					E			

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I									
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
1719	Accumulated Depreciation on Improvements to Land	C	N					E			
1720	Construction-in-Progress	D	N					E			
1730	Buildings, Improvements, and Renovations	D	N					E			
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N					E			
1740	Other Structures and Facilities	D	N					E			
1749	Accumulated Depreciation on Other Structures and Facilities	C	N					E			
1750	Equipment	D	N					E			
1759	Accumulated Depreciation on Equipment	C	N					E			
1810	Assets Under Capital Lease	D	N					E			
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N					E			
1820	Leasehold Improvements	D	N					E			
1829	Accumulated Amortization on Leasehold Improvements	C	N					E			
1830	Internal-Use Software	D	N					E			
1832	Internal-Use Software in Development	D	N					E			
1839	Accumulated Amortization on Internal-Use Software	C	N					E			
1840	Other Natural Resources	D	N					E			
1849	Allowance for Depletion	C	N					E			
1890	Other General Property, Plant, and Equipment	D	N					E			
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N					E			
1921	Receivable From Appropriations	D	F	Y			Y	E			
1923	Contingent Receivable for Capital Transfers	D	F	Y				O			
1925	Capital Transfers Receivable	D	F	Y				O			
1990	Other Assets	D	Y	Y				Y			
1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	D	N					E			
2110	Accounts Payable	C	Y	Y			Y		C		
2112	Accounts Payable for Federal Government Sponsored Enterprise	C	N						C		
2120	Disbursements in Transit	C	Y	Y					C		
2130	Contract Holdbacks	C	Y	Y					C		
2140	Accrued Interest Payable - Not Otherwise Classified	C	Y	Y					C		
2141	Accrued Interest Payable - Debt	C	Y	Y					Y		
2150	Payable for Transfers of Currently Invested Balances	C	F	Y					C		

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I									
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCov	Program Indicator	Budgetary Impact Ind
2155	Expenditure Transfers Payable	C	F	Y					C		
2160	Entitlement Benefits Due and Payable	C	N						Y		
2170	Subsidy Payable to the Financing Account	C	F	Y					Y		
2180	Loan Guarantee Liability	C	N						C		
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y					Y		
2191	Employee Health Care Liability Incurred but Not Reported	C	N						Y		
2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	C	N					E	C		
2193	Allocation of Special Drawing Rights (SDRs)	C	N					E	C		
2210	Accrued Funded Payroll and Leave	C	N						C		
2211	Withholdings Payable	C	N						C		
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y					C		
2215	Other Post Employment Benefits Due and Payable	C	Y	Y					C		
2216	Pension Benefits Due and Payable to Beneficiaries	C	N						C		
2217	Benefit Premiums Payable to Carriers	C	N						C		
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N						C		
2220	Unfunded Leave	C	N						Y		
2225	Unfunded FECA Liability	C	F	Y					Y		
2290	Other Unfunded Employment Related Liability	C	Y	Y					Y		
2310	Liability for Advances and Prepayments	C	Y	Y					C		
2320	Other Deferred Revenue	C	N						Y		
2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	C	Y	Y					Y		
2410	Liability for Clearing Accounts	C	Y	Y					Y		
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y					Y		
2511	Capitalized Loan Interest Payable - Non-Credit Reform	C	F	Y					Y		
2520	Principal Payable to the Federal Financing Bank	C	F	Y					Y		
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y		
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y		

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I							Covered/NotCovered	Program Indicator	Budgetary Impact Ind
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt				
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y			
2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y			
2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y			
2540	Participation Certificates	C	Y	Y					Y			
2590	Other Debt	C	Y	Y					Y			
2610	Actuarial Pension Liability	C	N						Y			
2620	Actuarial Health Insurance Liability	C	N						Y			
2630	Actuarial Life Insurance Liability	C	N						Y			
2650	Actuarial FECA Liability	C	N						Y			
2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	C	N						Y			
2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	C	N						Y			
2690	Other Actuarial Liabilities	C	N						Y			
2910	Prior Liens Outstanding on Acquired Collateral	C	N						U			
2920	Contingent Liabilities	C	N						Y			
2922	Contingent Liabilities - Federal Government Sponsored Enterprise	C	N						Y			
2923	Contingent Liability for Capital Transfers	C	F	Y					U			
2940	Capital Lease Liability	C	Y	Y					Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y					U			
2970	Liability for Capital Transfers	C	F	Y				Y	C			
2980	Custodial Liability	C	Y	Y				S	U			
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y				A	U			
2990	Other Liabilities Without Related Budgetary Obligations	C	Y	Y					Y			
2995	Estimated Cleanup Cost Liability	C	N						Y			
3100	Unexpended Appropriations - Cumulative	C										
3101	Unexpended Appropriations - Appropriations Received	C										
3102	Unexpended Appropriations - Transfers-In	C	F	Y								
3103	Unexpended Appropriations - Transfers-Out	D	F	Y								
3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	D										

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
3106	Unexpended Appropriations - Adjustments	D									
3107	Unexpended Appropriations - Used	D									
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	D									
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D									
3310	Cumulative Results of Operations	C									
3400	Fiduciary Net Assets	C									
3410	Contributions to Fiduciary Net Assets	C									
3420	Withdrawals or Distributions of Fiduciary Net Assets	D									
5100	Revenue From Goods Sold	C	Y	Y	X	Y					
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y					
5200	Revenue From Services Provided	C	Y	Y	X	Y					
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y					
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y		Y		
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y		Y		
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y		Y		
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y				Y	
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	C	N		X					P	
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	D	N		X					P	
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y			Y	
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y			Y	
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y			Y	
5320	Penalties and Fines Revenue	C	Y	Y	T	Y	Y				
5324	Contra Revenue for Penalties and Fines	D	Y	Y	T	Y	Y				
5325	Administrative Fees Revenue	C	Y	Y	X	Y	Y				
5329	Contra Revenue for Administrative Fees	D	Y	Y	X	Y	Y				
5400	Funded Benefit Program Revenue	C	Y	Y	Y	Y					
5405	Unfunded FECA Benefit Revenue	C	F	Y	X	Y					
5406	Contra Revenue for Unfunded FECA Benefit Revenue	D	F	Y	X	Y					
5409	Contra Revenue for Funded Benefit Program Revenue	D	Y	Y	Y	Y					
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y					

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I									
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y					
5600	Donated Revenue - Financial Resources	C	N		T		Y				
5609	Contra Revenue for Donations - Financial Resources	D	N		T		Y				
5610	Donated Revenue - Nonfinancial Resources	C	N		T						
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T						
5640	Forfeiture Revenue - Cash and Cash Equivalents	C	N		T						D
5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	D	N		T						D
5650	Forfeiture Revenue - Forfeitures of Property	C	N		T						E
5659	Contra Forfeiture Revenue - Forfeitures of Property	D	N		T						E
5700	Expended Appropriations	C									
5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	C									
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	C									
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	C									
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y							
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y							
5740	Appropriated Dedicated Collections Transferred In	C	F	Y							
5745	Appropriated Dedicated Collections Transferred Out	D	F	Y							
5750	Expenditure Financing Sources - Transfers-In	C	F	Y							
5755	Nonexpenditure Financing Sources - Transfers-In - Other	C	F	Y							
5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	C	F	Y							
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y							
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	D	F	Y							
5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	D	F	Y							

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I								
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y							
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y							
5780	Imputed Financing Sources	C	F	Y							
5790	Other Financing Sources	C	F	Y							Y
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y							E
5792	Financing Sources To Be Transferred Out - Contingent Liability	D	F	Y							
5795	Seigniorage	C	N								E
5800	Tax Revenue Collected - Not Otherwise Classified	C	Y	Y	T		Y				
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y				
5802	Tax Revenue Collected - Corporate	C	Y	Y	T		Y				
5803	Tax Revenue Collected - Unemployment	C	Y	Y	T		Y				
5804	Tax Revenue Collected - Excise	C	Y	Y	T		Y				
5805	Tax Revenue Collected - Estate and Gift	C	Y	Y	T		Y				
5806	Tax Revenue Collected - Customs	C	Y	Y	T		Y				
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	C	Y	Y	T		Y				
5821	Tax Revenue Accrual Adjustment - Individual	C	Y	Y	T		Y				
5822	Tax Revenue Accrual Adjustment - Corporate	C	Y	Y	T		Y				
5823	Tax Revenue Accrual Adjustment - Unemployment	C	Y	Y	T		Y				
5824	Tax Revenue Accrual Adjustment - Excise	C	Y	Y	T		Y				
5825	Tax Revenue Accrual Adjustment - Estate and Gift	C	Y	Y	T		Y				
5826	Tax Revenue Accrual Adjustment - Customs	C	Y	Y	T		Y				
5830	Contra Revenue for Taxes - Not Otherwise Classified	D	Y	Y	T		Y				
5831	Contra Revenue for Taxes - Individual	D	Y	Y	T		Y				
5832	Contra Revenue for Taxes - Corporate	D	Y	Y	T		Y				
5833	Contra Revenue for Taxes - Unemployment	D	Y	Y	T		Y				
5834	Contra Revenue for Taxes - Excise	D	Y	Y	T		Y				
5835	Contra Revenue for Taxes - Estate and Gift	D	Y	Y	T		Y				
5836	Contra Revenue for Taxes - Customs	D	Y	Y	T		Y				
5890	Tax Revenue Refunds - Not Otherwise Classified	D	Y	Y	T		Y				

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		Normal Bal. Ind.	USSGL Account Attributes for FACTS I							
No.	USSGL Account Title		Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator
5891	Tax Revenue Refunds - Individual	D	Y	Y	T		Y			
5892	Tax Revenue Refunds - Corporate	D	Y	Y	T		Y			
5893	Tax Revenue Refunds - Unemployment	D	Y	Y	T		Y			
5894	Tax Revenue Refunds - Excise	D	Y	Y	T		Y			
5895	Tax Revenue Refunds - Estate and Gift	D	Y	Y	T		Y			
5896	Tax Revenue Refunds - Customs	D	Y	Y	T		Y			
5900	Other Revenue	C	Y	Y	Y	Y	Y		Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		Y	Y
5919	Revenue and Other Financing Sources - Cancellations	D	F	Y						
5921	Valuation Change in Investments - Exchange Stabilization Fund	C	N		X					
5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	C	N		X				P	
5923	Valuation Change in Investments - Beneficial Interest in Trust	C	N		T		S			
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S			
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S			
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A			E
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A			E
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A			
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S			
6100	Operating Expenses/Program Costs	D	Y	Y		Y				
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y				
6199	Adjustment to Subsidy Expense	C	N			Y				
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y				
6320	Interest Expenses on Securities	D	Y	Y		Y				
6330	Other Interest Expenses	D	Y	Y		Y	Y			
6338	Remuneration Interest	D	N					E		
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y				
6400	Benefit Expense	D	Y	Y		Y			Y	
6500	Cost of Goods Sold	D	N			Y			P	
6600	Applied Overhead	C	N			Y			P	
6610	Cost Capitalization Offset	C	N			Y			P	

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I									
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCovered	Program Indicator	Budgetary Impact Ind
6710	Depreciation, Amortization, and Depletion	D	N			Y				P	
6720	Bad Debt Expense	D	Y	Y		Y				P	
6730	Imputed Costs	D	F	Y		Y				P	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	Y			P	
6800	Future Funded Expenses	D	Y	Y		Y				Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y				Y	
6900	Nonproduction Costs	D	Y	Y		Y				Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y				Y	Y
7111	Gains on Disposition of Investments	C	Y	Y	Y					Y	Y
7112	Gains on Disposition of Borrowings	C	F	Y	Y					Y	Y
7171	Gains on Changes in Long-Term Assumptions - From Experience	C	N		X					P	
7172	Losses on Changes in Long-Term Assumptions - From Experience	D	N		X					P	
7180	Unrealized Gains	C	Y	Y	Y					Y	Y
7181	Unrealized Gains - Exchange Stabilization Fund	C	N					E			
7190	Other Gains	C	Y	Y	Y	Y				Y	Y
7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	C	N					E			
7210	Losses on Disposition of Assets - Other	D	N		Y	Y				Y	Y
7211	Losses on Disposition of Investments	D	Y	Y	Y					Y	Y
7212	Losses on Disposition of Borrowings	D	F	Y	Y					Y	Y
7271	Gains on Changes in Long-Term Assumptions	C	N		X					P	
7272	Losses on Changes in Long-Term Assumptions	D	N		X					P	
7280	Unrealized Losses	D	Y	Y	Y					Y	Y
7281	Unrealized Losses - Exchange Stabilization Fund	D	N					E			
7290	Other Losses	D	Y	Y	Y	Y				Y	Y
7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	D	N					E			
7300	Extraordinary Items	C	N		X	Y				Y	
7400	Prior-Period Adjustments Due to Corrections of Errors	C	Y	Y							
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	C	Y	Y							
7405	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	C	Y	Y							
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y				Y	Y

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I								
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCov	Program Indicator	Budgetary Impact Ind
7600	Changes in Actuarial Liability	D	N			Y				Y	
8801	Offset for Purchases of Assets	C	Y	Y							
8802	Purchases of Property, Plant, and Equipment	D	Y	Y							
8803	Purchases of Inventory and Related Property	D	Y	Y							
8804	Purchases of Assets - Other	D	Y	Y							

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1ADDITIONAL INFORMATION:

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are included in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.

Attribute domain values are listed below:

<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction Code	nnn	3-digit Budget Subfunction Classification
Budgetary Impact Indicator	D	Budgetary
	E	Non Budgetary
Covered NotCovered Code	C	Covered
	U	Not Covered
Custodial Noncustodial Indicator	S	Custodial
	A	Noncustodial
Debit Credit Indicator	C	Credit
	D	Debit
Entity NonEntity Indicator	E	Entity
	O	NonEntity

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

Exchange Nonexchange Indicator	X T	Exchange Nonexchange
Federal NonFederal Indicator	F N	Federal NonFederal
Program Indicator	P Q	Assigned to programs Not assigned to programs
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

Fiscal 2013 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

FACTS II Attribute Definition Report

This 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.

FACTS II USSGL Account Attribute Tables

The FACTS II attribute table for fiscal 2013 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the "FACTS II - Attribute Definition Report" in this section.

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default BEA Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Advance Flag Code	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	F - Advanced from Future Year P - Advanced in Prior Year X - Not Applicable	1/A	SF 133, P&F	Agency
Apportionment Category B Program Code	Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Apportionment Category Code	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A - Category A B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Authority Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability Time Indicator	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	SF 133, P&F	Agency
Begin End Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
BEA Category Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary M - Mandatory	1/A	SF 133, P&F	Agency
Borrowing Source Code	Indicates whether borrowing took place from Treasury or public.	F - Federal Financing Bank P - Public T - Treasury	1/A	FMS 2108, SF 133, P&F	Agency
Debit Credit Code	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	Agency
Direct Transfer Account Code	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with <u>Direct_Transfer_Agency</u> .	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF133,FMS 2108, P&F	Agency
Direct Transfer Agency Code	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF133,FMS 2108, P&F	Agency
Prior Year Adjustment Code	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Reduction Type Code	The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information. The domain values for FY 2013 are in the Domain column. The domain values may change in subsequent fiscal years or as a result of new, enacted legislation.	AB1 - HR 933, Section 3001(b)(1)(A) (2.513%) AB2 - HR 933, Section 3001(b)(1)(B) (1.877%) AB3 - HR 933, Section 3001(b)(2) (0.1%) AB4 - HR 933, Section 3004(c)(1) (0.2%) AB5 - HR 933, Section 3004(c)(2) (0.032%) OTR - Reductions other than HR 933 (sections 3001 and 3004) and sequestration SQ1 - March 1st Sequestration	3/A	SF 133, P&F	OMB, Agency
Reimbursable Flag Indicator	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	SF133, P&F	Agency
Transaction Partner Code	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Year Of Budget Authority Code	Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	SF 133, P&F	Agency, System

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment Category Code	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A - Category A B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Program Report Category Code	Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Financing Account Code	Indicates whether the TAFS is a Financing Account, or is non-financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Fund Type Code	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund 2 - Special Fund 3 - Public Enterprise Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment Category B Program Code	Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Definite Indefinite Flag Code	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D - Definite I - Indefinite	1/A	FMS 2108	System
Expiration Flag Indicator	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	N - No Y - Yes	1/A	SF 133, P&F	System
TAFS Status Indicator	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Normal Balance Indicator	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL Account Number Code	Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury.	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
USSGL Account Title	Name of the USSGL account.	Treasury Financial Manual Vol. I Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
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		
1205	Foreign Currency Denominated Equivalent Assets	D	E	Y												Y				U		Y		
1209	Uninvested Foreign Currency	D	B	Y												Y				U		Y		
1209	Uninvested Foreign Currency	D	E	Y												Y				U		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				

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

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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	
1670	Foreign Investments	D	E	Y												Y				U			Y	
1671	Discount on Foreign Investments	C	B	Y												Y				U			Y	
1671	Discount on Foreign Investments	C	E	Y												Y				U			Y	
1672	Premium on Foreign Investments	D	B	Y												Y				U			Y	
1672	Premium on Foreign Investments	D	E	Y												Y				U			Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	B	Y												Y				U			Y	
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	E	Y												Y				U			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				
4034	Anticipated Adjustments to Contract Authority	C	E	Y								Y								U				
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				
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

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

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4112	Liquidation of Deficiency - Appropriations	D	E	Y								Y						Y		U/E		Y		
4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D	E	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		
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		
4118	Reestimated Loan Subsidy Appropriation	D	E	Y														Y		U/E		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		
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		
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	Y					Y			Y						Y		U/E		Y		Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	Y					Y			Y						Y		U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	B	Y								Y						Y		U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	E	Y								Y						Y		U/E		Y		Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	Y					Y			Y						Y		U/E		Y		Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	Y					Y			Y						Y		U/E		Y		Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	E	Y								Y						Y		U/E				Y
4131	Current-Year Contract Authority Realized	D	E	Y								Y						Y		U/E				
4132	Substitution of Contract Authority	C	E	Y					Y									Y		U/E				Y

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

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4133	Decreases to Indefinite Contract Authority	C	E	Y								Y						Y		U/E				Y
4134	Contract Authority Withdrawn	C	E	Y														Y		U/E				Y
4135	Contract Authority Liquidated	C	E	Y					Y									Y		U/E				Y
4136	Contract Authority To Be Liquidated by Trus Funds	C	B	Y								Y						Y		U/E		Y		Y
4136	Contract Authority To Be Liquidated by Trus Funds	C	E	Y								Y						Y		U/E				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
4138	Appropriation To Liquidate Contract Authority	D	E	Y								Y						Y		U/E		Y		Y
4139	Contract Authority Carried Forward	D	B	Y																U/E		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
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

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

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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		Y		
4160	Anticipated Transfers - Current-Year Authority	D	E	Y					Y			Y								U				
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/E		Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y		U/E				
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		U/E		Y		
4171	Nonallocation Transfers of Invested Balances - Receivable	D	E	Y								Y		Y	Y			Y		U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	B	Y								Y		Y	Y			Y		U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	E	Y								Y		Y	Y			Y		U/E		Y		
4173	Nonallocation Transfers of Invested Balances - Transferred	D	E	Y								Y		Y	Y			Y		U/E		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		U/E				
4192	Balance Transfers - Unexpired to Expired	D	E	Y														Y		U/E				

SUPPLEMENT

SECTION IV

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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				
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				

SUPPLEMENT

SECTION IV

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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				
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				
4283	Interest Receivable From Treasury	D	E	Y								Y						Y		U/E				
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	
4295	Adjustments to the Exchange Stabilization Fund	D	B	Y														Y		U/E				
4295	Adjustments to the Exchange Stabilization Fund	D	E	Y														Y		U/E				
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	E	Y								Y						Y		U/E	Y	Y		
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	E	Y								Y						Y		U	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		

SUPPLEMENT

SECTION IV

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4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E	Y								Y						Y		U/E	Y	Y		
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		
4383	Temporary Reduction - Prior-Year Balances	C	E	Y					Y			Y						Y	Y	U/E		Y		
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	B	Y					Y			Y						Y	Y	U/E		Y		
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	E	Y					Y			Y						Y	Y	U/E		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		
4392	Permanent Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	Y	U/E		Y		Y
4393	Permanent Reduction - Prior-Year Balances	C	E	Y					Y			Y	Y					Y	Y	U/E		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				
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		
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U/E		Y		
4398	Offsetting Collections Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y		U		Y		
4398	Offsetting Collections Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y		U		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		

SUPPLEMENT

SECTION IV

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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				
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				

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/End	Debit/Credit	Reim b. Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	Reduction Type	TAFS Status	Expiration Flag	Fund Type	Fin Acct Ind	Def/Indef
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y		U/E			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	
4908	Authority Outlayed Not Yet Disbursed	C	E	Y	Y	Y		Y				Y					Y	Y		U			Y	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y		U/E				
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	
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																								

SUPPLEMENT

SECTION IV

Fiscal 2013 Footnotes and Additional Information for FACTS II Reporting

FOOTNOTES AND ADDITIONAL INFORMATION:			
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.			
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.			

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

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	AB1	HR 933, Section 3001(b)(1)(A) (2.513%)
Begin End Indicator	E	Ending Balance	Reduction Type Code	AB2	HR 933, Section 3001(b)(1)(B) (1.877%)
BEA Category Indicator	D	Discretionary	Reduction Type Code	AB3	HR 933, Section 3001(b)(2) (0.1%)
BEA Category Indicator	M	Mandatory	Reduction Type Code	AB4	HR 933, Section 3004(c)(1) (0.2%)
Borrowing Source Code	F	Federal Financing Bank	Reduction Type Code	AB5	HR 933, Section 3004(c)(2) (0.032%)
Borrowing Source Code	P	Public	Reduction Type Code	SQ1	March 1st Sequestration
Borrowing Source Code	T	Treasury	Reduction Type Code	OTR	Reductions other than HR 933 (sections 3001 and 3004) and sequestration
Debit Credit Code	C	Credit	Reimbursable Flag Indicator	D	Direct
Debit Credit Code	D	Debit	Reimbursable Flag Indicator	R	Reimbursable
Definite Indefinite Flag Code	D	Definite	TAFS Status Indicator	E	Expired
			TAFS Status Indicator	U	Unexpired

SUPPLEMENT

SECTION IV

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Definite Indefinite Flag Code	I		Indefinite		Transaction Partner Code	F		Federal	
					Transaction Partner Code	X		NonFederal	
Expiration Flag Indicator	N		No		Transaction Partner Code	E		NonFederal Exception	
Expiration Flag Indicator	Y		Yes						
					Year Of Budget Authority Code	BAL		Outlays from balances brought forward	
					Year Of Budget Authority Code	NEW		Outlays from new budget authority	