

## SUPPLEMENT

## Bulk File Format

Field Name	Length	Starting Position	Ending Position	Description	Domain Values
Fiscal Year	4	1	4	Designates the fiscal year for which the data is being submitted.	
Reporting Period	2	5	6	Designates the month for which the data is being submitted. This is a 2 digit number that starts with 01 for October and goes through 12 for September.	
ALLOCATION TRANSFER AGENCY IDENTIFIER	3	7	9	This is a component of the TAS. Identifies the agency receiving funds through an allocation transfer.	
AGENCY IDENTIFIER	3	10	12	This is a component of the TAS. Identifies the department, agency, or establishment of the U.S. government that is responsible for the TAS.	
BEGINNING PERIOD OF AVAILABILITY	4	13	16	A component of the TAS. It identifies the first year of availability under law that an account may incur new obligations for annual and multiyear TAS. The field is blank for unavailable receipt TAS and TAS that have a value for the availability type.	
ENDING PERIOD OF AVAILABILITY	4	17	20	A component of the TAS. It identifies the last year of availability under law that an account may incur new obligations for annual and multiyear TAS. The field is blank for unavailable receipt TAS and TAS that have a value for availability type.	
AVAILABILITY TYPE CODE	1	21	21	This is a component of the TAS. Identifies no-year TAS (X), clearing/suspense TAS (F), and default TAS (C). This field is blank for TAS that have periods of availability and unavailable receipt TAS.	
MAIN ACCOUNT CODE	4	22	25	This is a component of the TAS. Identifies the type and purpose of the fund. This field can not be blank.	
SUB ACCOUNT CODE	3	26	28	This is a component of the TAS. Identifies an available receipt or other Treasury-defined subdivision of the main account. This field can not be blank. Subaccount 000 indicates that there is no subaccount.	
USSGL ACCOUNT NUMBER	6	29	34	A six-digit number used to identify a specific USSGL account.	
DOLLAR AMOUNT	21	35	55	The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.	
DEBIT CREDIT INDICATOR	1	56	56	Indicates whether the balance reported is a debit or credit.	D - Debit C - Credit

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Begin End Indicator	1	57	57	Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance C - Ending minus Beginning (Change)
Authority Type Code	1	58	58	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation E - Appropriation (Advance Funding) available in Prior Year F - Appropriation (Advance Funding) available from Subsequent Year P - Appropriation (excluding Advance Funding) R - Reappropriation S - Spending Authority from Offsetting Collections X - Transfer of Borrowing Authority Converted to Cash
REIMBURSABLE FLAG INDICATOR	1	59	59	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable
APPORTIONMENT CATEGORY CODE	1	60	60	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).	A - Category A - Quarterly Apportionments B - Category B - Apportionments other than quarterly E - Exempt from Apportionment
APPORTIONMENT CATEGORY B PROGRAM	4	61	64	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act.	#### - Apportionment Category B Program Code
PROGRAM REPORT CATEGORY NUMBER	2	65	66	Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act.	## - Program Report Category Code
FEDERAL NONFEDERAL INDICATOR	1	67	67	Indicates the type of entity involved in transactions with the reporting entity: other federal entities (F); non-federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-federal partners (E), unidentified federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government only (G).	E - Non Federal Exception F - Federal G - General Fund of the U.S. Government Only N - Non Federal Z - Non-Reciprocating Federal Activity
TRADING PARTNER AGENCY IDENTIFIER	3	68	70	Represents the agency identifier of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.	### - Trading Partner (CGAC three-digit department code)

Field Name	Length	Starting Position	Ending Position	Description	Domain Values
TRADING PARTNER MAIN ACCOUNT CODE	4	71	74	Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.	- Blank is Acceptable ##### - Trading Partner Account (Must be a valid main account for the trading partner.)
YEAR OF BUDGET AUTHORITY CODE	3	75	77	Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority
AVAILABILITY TIME INDICATOR	1	78	78	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
BEA Category Indicator	1	79	79	At a USSGL account level, indicates whether the Budget Enforcement Act (BEA) category is discretionary or mandatory. Additionally, the BEA Category is also used at a Treasury account level for governmentwide reporting. For Treasury expenditure accounts, this category may be classified as discretionary (D), mandatory (M), or split (S). For Treasury receipt accounts, this category may be classified as discretionary (D), government (G), mandatory (M), net income (N), or split (S). Note - Split means that agency is reporting both discretionary and mandatory categories.	D - Discretionary M - Mandatory
BORROWING SOURCE	1	80	80	Indicates whether borrowing took place from the public, Treasury, or a federal financing bank.	F - Federal Financing Bank P - Public T - Treasury
EXCHANGE OR NONEXCHANGE INDICATOR	1	81	81	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs T - Nonexchange X - Exchange
CUSTODIAL NONCUSTODIAL INDICATOR	1	82	82	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Non-custodial S - Custodial
BUDGET IMPACT INDICATOR	1	83	83	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact E - Non-Budgetary Impact
PRIOR YEAR ADJUSTMENT CODE	1	84	84	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system X - Not an adjustment to prior-year reporting

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CREDIT COHORT YEAR	4	85	88	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1001 - OPTIC working Capital 1992 - Fiscal year when direct loans are obligated or guarantees committed by a program 1993 - Fiscal year when direct loans are obligated or guarantees committed by a program 1994 - Fiscal year when direct loans are obligated or guarantees committed by a program 1995 - Fiscal year when direct loans are obligated or guarantees committed by a program 1996 - Fiscal year when direct loans are obligated or guarantees committed by a program 1997 - Fiscal year when direct loans are obligated or guarantees committed by a program 1998 - Fiscal year when direct loans are obligated or guarantees committed by a program 1999 - Fiscal year when direct loans are obligated or guarantees committed by a program 2000 - Fiscal year when direct loans are obligated or guarantees committed by a program 2001 - Fiscal year when direct loans are obligated or guarantees committed by a program 2002 - Fiscal year when direct loans are obligated or guarantees committed by a program 2003 - Fiscal year when direct loans are obligated or guarantees committed by a program 2004 - Fiscal year when direct loans are obligated or guarantees committed by a program 2005 - Fiscal year when direct loans are obligated or guarantees committed by a program 2006 - Fiscal year when direct loans are obligated or guarantees committed by a program 2007 - Fiscal year when direct loans are obligated or guarantees committed by a program 2008 - Fiscal year when direct loans are obligated or guarantees committed by a program 2009 - Fiscal year when direct loans are obligated
DISASTER EMERGENCY FUND CODE	3	89	91	Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title "Disaster/Emergency/Wildfire Suppression", for example, will be replaced with the actual title identified by OMB such as "Emergency PL 115-56." For the current list of DEFC values, visit the Disaster and Emergency Funding Tracking Dashboard ( <a href="https://community.max.gov/x/cYW9V">https://community.max.gov/x/cYW9V</a> ).	1 or 3 character OMB approved value
Reduction Type	3	92	94	The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.	ATB - Across The Board reduction OTR - Reductions other than ATB and SEQ SEQ - Sequestration XXX - N.A.

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BUDGET OBJECT CLASS	4	95	98	Budget Object Classes represent the categories in a classification system that presents obligations by the items or services purchased by the Federal Government	#### - Budget Object Class Code
Bureau Code	5	99	103	Identifies the Code used to associate ATB activity to a specific Bureau within that Agency. Allows Agencies with TAS/ATB activity crossing multiple Bureaus to be able to create Bureau level Financial Statements within an Agency. This Attribute is not required for monthly GTAS Bulkdata submissions. It is strictly for use by Agencies for their own internal reporting needs.	##### - Bureau Code
Program Activity Reporting Key	15	104	118	Program Activity Reporting Keys represent specific activities or projects as listed in the program and financing schedules of the annual budget of the United States Government	##### - Program Activity Reporting Key