

U.S. Standard General Ledger - Account Attribute Definition Report

| Attribute Name | Short Name | Attribute Definition | Domain | System Chars | Reference | Supplied By |
|---------------------------------------|----------------|---|--|--------------|-----------------------------------|-------------|
| Anticipated Indicator | Anticipated | Indicates that the transaction is expected or anticipated to occur in the current fiscal year. | N - No, Y - Yes | 1/A | USSGL | USSGL |
| Apportionment Category B Program Code | Apport Cat B | The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act. | #### - Apportionment Category B Program Code | 4/N | OMB Circ. No. A-11 | Bulk File |
| Apportionment Category Code | Apport Cat | Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E). | A - Category A - Quarterly Apportionments, B - Category B - Apportionments other than quarterly, E - Exempt from Apportionment | 1/A | OMB Circ. No. A-11 | Bulk File |
| Authority Type Code | Auth Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority, C - Contract Authority, D - Advance Appropriation, E - Appropriation (Advance Funding) available in Prior Year, F - Appropriation (Advance Funding) available from Subsequent Year, P - Appropriation (excluding Advance Funding), R - Reappropriation, S - Spending Authority from Offsetting Collections, X - Transfer of Borrowing Authority Converted to Cash | 1/A | OMB Circ. No. A-11, TFM 2-4200 | Bulk File |
| Availability Time Indicator | Avail Time | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year. | A - Available in current period, S - Available in subsequent period | 1/A | OMB Circ. No. A-11 | Bulk File |

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| BEA Category Indicator | BEA Cat | 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 | 1/A | OMB Circ. No. A-11 | Bulk File |
| Begin End Indicator | Begin/End | Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance, E - Ending Balance | 1/A | TFM | Bulk File |
| Borrowing Authority From the Public | Borrowing Authority From the Public | Definite Indefinite Borrowing Authority from the Public | D - Definite, I - Indefinite, M - Mixed, N - Null | 1/C | MTS | TAS |
| Borrowing Authority From the Treasury | Borrowing Authority From the Treasury | Definite Indefinite Borrowing Authority | D - Definite, I - Indefinite, M - Mixed, N - Null | 1/C | Treasury | TAS |
| Borrowing Source Code | Borrow Source | Indicates whether borrowing took place from the public, Treasury, or a federal financing bank. | F - Federal Financing Bank, P - Public, T - Treasury | 1/A | TFM, OMB Circ. No. A-11 | Bulk File |
| Budget Object Class | Budget Object Class | 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 | 4/N | OMB Circ. No. A-11 | Bulk File |
| Budgetary Impact Indicator | Budgetary Impact Indicator | Indicates whether financing resources and non-exchange revenue have an impact on the budget. | D - Budgetary Impact, E - Non-Budgetary Impact | 1/A | TFM | Bulk File |
| Budgetary Proprietary Code | Budg/Prop | Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example, USSGL account 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service is reported on the Balance Sheet and the Schedule P. USSGL account 161000 domain value will be A. | A - Both Budgetary and Proprietary, B - Budgetary, P - Proprietary | 1/A | OMB Circ. No. A-11, OMB Circ. No. A-136, TFM | USSGL |

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| Bureau Code | Bureau Code | 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 | 5/C | Agency | Bulk File |
| Contract Authority | Contract Authority | Definite or Indefinite Contract Authority | D - Definite, I - Indefinite, M - Mixed, N - Null | 1/C | MTS | TAS |
| Credit Cohort Year | Cohort Yr | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 1001 - OPIC Working Capital, 1992-2025 | 4/N | OMB Circ. No. A-11 | Bulk File |
| Custodial Noncustodial Indicator | Cust/Noncust | Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote. | A - Non-custodial, S - Custodial | 1/A | SFFAS #7, OMB Circ. No. A-136 | Bulk File |
| Debit Credit Indicator | Debit/Credit | Indicates whether the balance reported is a debit or credit. | C - Credit, D - Debit | 1/A | OMB Circ. No. A-11, OMB Circ. No. A-136, TFM | Bulk File |
| Disaster Emergency Fund Code | DEFC | 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 (https://community.max.gov/x/cYW9V). | 1 or 3 character OMB approved value | 3/C | OMB Guidance/TF M | Bulk File |
| Exchange Nonexchange Code | Exch/Nonexch | Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs. | E - Exchange without associated costs, T - Nonexchange, X - Exchange | 1/A | SFFAS #7, TFM | Bulk File |

U.S. Standard General Ledger - Account Attribute Definition Report

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| Federal Non-Federal Code | Fed/NonFed | Indicates the type of entity involved in transactions with the reporting entity: other federal entities (F); non-federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-federal partners (E), unidentified federal activity that does not have a trading partner (Z), or General Fund 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 | 1/A | SFFAS #7, TFM | Bulk File |
| Financing Account Code | Financing Account Code | Indicates whether the federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990. | D - Direct, G - Guaranteed, N - Nonfinancing | 1/A | SF 133, Schedule P | TAS |

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| GTAS Fund Type Code | Fund Type | A classification established in law that describes an OMB account's relationship to the government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 1500). | CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999), EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EM - Management Fund (3960-3999), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund of the U.S. Government Authority, MR - Miscellaneous Unavailable Receipts (9500-9550), TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999) | 2/A | FAST Book | TAS |
| Normal Balance Indicator | Norm Bal | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit, D - Debit | 1/A | SF 133, Schedule P | USSGL |

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| Prior Year Adjustment Code | PY Adj | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts. | B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system, P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system, X - Not an adjustment to prior-year reporting | 1/A | OMB Circ. No. A-11 | Bulk File |
| Program Report Category Code | Program Rpt Cat | Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act. | ## - Program Report Category Code | 2/N | OMB Circ. No. A-11 | Bulk File |
| Reduction Type Code | Reduction Type | The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information. | ATB - Across The Board reduction, OTR - Reductions other than ATB and SEQ, SEQ - Sequestration, XXX - N.A. | 3/A | OMB Circ. No. A-11 | Bulk File |
| Reimbursable Flag Indicator | Reimb Flag | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct, R - Reimbursable | 1/A | OMB Circ. No. A-11 | Bulk File |
| Reporting Type Code | Reporting Type Code | Indicates at the TAS level activity related to non-federal ownership interest or statutory dedication of specifically identified revenues to designated activities. | E - Dedicated Collection, F - Fiduciary, U - Undesignated | 1/A | SFFAS 27 | TAS |

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| TAS Status Code | TAS Status | Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose. | C - Canceled, E - Expired, U - Unexpired | 1/A | OMB Circ. No. A-11 | TAS |
| TAS Status Transitioning Code | Trans. Code | Expiring - Applies to annual and multi-year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual and multi-year accounts. For annual and multi-year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year. | K - Canceling, N - Not applicable, X - Expiring | 1/A | TFM | TAS |
| Trading Partner Agency Identifier | Trading Ptnr | Represents the agency identifier of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G. | ### - Trading Partner (CGAC three-digit department code) | 3/N | FAST Book, OMB Circ, No. A-11 | Bulk File |
| Trading Partner Main Account Code | Trading Ptnr Main | Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F. | - Blank is Acceptable, #### - Trading Partner Account (Must be a valid main account for the trading partner.) | 4/N | FAST Book | Bulk File |
| Year of Budget Authority Indicator | Year of BA | Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS. | BAL - Outlays from balances brought forward, NEW - Outlays from new budget authority | 3/A | OMB Circ. No. A-11 | Bulk File |