

SUPPLEMENT

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USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Anticipated Indicator	Anticipated	Indicates that the transaction is expected or anticipated to occur in the current fiscal year.	N - No Y - Yes	1/A	USSGL	USSGL
Apportionment Category B Program Code	Apport Cat B	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is the four digit number from 6011-6159 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 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation E - Appropriation (Advance Funding) available in Prior Year F - Appropriation (Advance Funding) available from Subsequent Year P - Appropriation (excluding Advance Funding) R - Reappropriation S - Spending Authority from Offsetting Collections	1/A	OMB Circ. No. A-11, FMS TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File
BEA Category	BEA Cat	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or	D - Discretionary	1/A	OMB	Bulk File

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Indicator		discretionary.	M - Mandatory		Circ. No. A-11	
Begin End Indicator	Begin/End	Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	TFM	Bulk File
Borrowing Source Code	Borrow Source	Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank.	F - Federal Financing Bank P - Public T - Treasury - Blank	1/A	TFM, OMB Circ. No. A-11	Bulk File
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example USSGL account 101000 Fund Balance With Treasury is reported on the Balance Sheet and the FMS 2108. USSGL account 101000 domain value will be BA .	A - Both Budgetary and Proprietary B - Budgetary P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1992 - 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	4/N	OMB Circ. No. A-11	Bulk File

			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			
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			<p>program</p> <p>2008 - Fiscal year when direct loans are obligated or guarantees committed by a program</p> <p>2009 - Fiscal year when direct loans are obligated or guarantees committed by a program</p> <p>2010 - Fiscal year when direct loans are obligated or guarantees committed by a program</p> <p>2011 - Fiscal year when direct loans are obligated or guarantees committed by a program</p> <p>2012 - Fiscal year when direct loans are obligated or guarantees committed by a program.</p> <p>2013 - Fiscal year when direct loans are obligated or guarantees committed by a program</p> <p>2014 - Fiscal year when direct loans are obligated or guarantees committed by a program</p>			
Custodial Noncustodial Indicator	Cust/Noncust	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Non-custodial S - Custodial	1/A	SFFAS #7, OMB Circ. No. A-136	Bulk File
Debit Credit Indicator	Debit/Credit	Indicates whether the balance reported is a debit or credit.	D - Debit C - Credit	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	Bulk File

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Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs T - Nonexchange X - Exchange	1/A	SFFAS #7, TFM	Bulk File
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), or General Fund only, G.	E - Non Federal Exception F - Federal G - General Fund Only N - Non Federal	1/A	SFFAS #7, TFM	Bulk File
Financing Account Code	Financing Account Code	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Nonfinancing	1/A	SF 133, P&F	TAS
GTAS Fund Type Code	Fund Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (ITFM 2-1500).	CF - Clearing Account (F3500-F3885) DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959) EG - General Fund (0000-3899) EM - Management Fund (3960-3999) EP - Public Enterprise Revolving Funds (4000-4499) ER - Intragovernmental Revolving Funds (4500-4999) ES - Special Fund (5000-5999) ET - Trust Non-revolving Fund (8000-8399 & 8500-8999) GA - General Fund Authority 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	2/A	FAST Book	TAS

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			(8000-8399 & 8500-8999)			
Normal Balance Indicator	Norm Bal	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL
Prior Year Adjustment Code	PY Adj	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system X - Not an adjustment to prior-year reporting	1/A	OMB Circ. No. A-11	Bulk File
Program Indicator	Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs	P - Assigned to programs Q - Not assigned to programs	1/A	TFM	Bulk File
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
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 - Earmarked F - Fiduciary U - Undesignated	1/A	SFFAS 27	TAS
TAS Status Code	TAS Status	Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose.	U - Unexpired E - Expired C - Cancelled	1/A	OMB Circ. No. A-11	TAS
TAS Status Transitioning Code	Trans. Code	Expiring - Applies to annual and multi year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual, multi and no-year accounts. For	X - Expiring K - Canceling N - Not applicable	1/A	TFM	TAS

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

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