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Fiscal 2010 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I						USSGL Account Attributes Other than FACTS I	
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCov
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	
1130	Funds Held by the Public	D	N					E	
1190	Other Cash	D	N					Y	
1195	Other Monetary Assets	D	N					Y	
1200	Foreign Currency	D	N					Y	
1310	Accounts Receivable	D	Y	Y			Y	Y	
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y	Y	
1320	Employment Benefit Contributions Receivable	D	Y	Y				E	
1325	Taxes Receivable	D	Y	Y			Y	O	
1329	Allowance for Loss on Taxes Receivable	C	Y	Y			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	
1345	Allowance for Loss on Interest Receivable - Loans	C	Y	Y			Y	E	
1346	Allowance for Loss on Interest Receivable - Investments	C	Y	Y			Y	Y	
1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	C	Y	Y			Y	Y	
1348	Allowance for Loss on Interest Receivable - Taxes	C	N				Y	O	
1350	Loans Receivable	D	Y	Y				E	
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	Y				E	
1359	Allowance for Loss on Loans Receivable	C	Y	Y				E	

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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	Y	Y			Y	E	
1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	C	Y	Y			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	Y	Y			Y	E	
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	C	Y	Y			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	
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	

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1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N					E	
1514	Operating Materials and Supplies Held for Repair	D	N					E	
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	

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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	
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	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y				Y	
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	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	N					E	
1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E	

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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 - 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	
1660	Beneficial Interest in Trust	D	N					O	
1661	Market Adjustment - Beneficial Interest in Trust	D	N					O	
1690	Other Investments	D	Y	Y				Y	
1711	Land and Land Rights	D	N					E	
1712	Improvements to Land	D	N					E	
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	

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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						
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	
1990	Other Assets	D	Y	Y				Y	
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
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

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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, Clearing Accounts, and Undeposited Collections	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
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y

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2533	Amortization of Discount and 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
2690	Other Actuarial Liabilities	C	N						Y
2910	Prior Liens Outstanding on Acquired Collateral	C	N						U
2920	Contingent Liabilities	C	Y	Y					Y
2922	Contingent Liabilities - Federal Government Sponsored Enterprise	C	N						Y
2940	Capital Lease Liability	C	Y	Y					Y
2960	Accounts Payable From Canceled Appropriations	C	Y	Y					U
2970	Liability for Capital Transfers to the General Fund of the Treasury	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					
3106	Unexpended Appropriations - Adjustments	C							
3107	Unexpended Appropriations - Used	D							

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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		
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y		
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y		
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y			
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	C	N		X				
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	D	N		X				
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y		
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y		
5319	Contra Revenue for Interest Revenue - Other	D	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	Benefit Program Revenue	C	Y	Y	Y	Y			

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5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y			
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y			
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				
5700	Expended Appropriations	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 Earmarked Receipts Transferred In	C	F	Y					
5745	Appropriated Earmarked Receipts 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					

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5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	D	F	Y					
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					
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y					
5792	Financing Sources To Be Transferred Out - Contingent Liability	D	F	Y					
5795	Seigniorage	C	N						
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		

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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		
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		
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	C	N		X				
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		
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A		
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A		

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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		
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y			
6400	Benefit Expense	D	Y	Y		Y			
6500	Cost of Goods Sold	D	N			Y			
6600	Applied Overhead	C	N			Y			
6610	Cost Capitalization Offset	C	N			Y			
6710	Depreciation, Amortization, and Depletion	D	N			Y			
6720	Bad Debt Expense	D	Y	Y		Y			
6730	Imputed Costs	D	F	Y		Y			
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	Y		
6800	Future Funded Expenses	D	Y	Y		Y			
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y			
6900	Nonproduction Costs	D	Y	Y		Y			
7110	Gains on Disposition of Assets - Other	C	N		Y	Y			
7111	Gains on Disposition of Investments	C	Y	Y	Y				
7112	Gains on Disposition of Borrowings	C	F	Y	Y				
7180	Unrealized Gains	C	Y	Y	Y				
7190	Other Gains	C	Y	Y	Y	Y			
7210	Losses on Disposition of Assets - Other	D	N		Y	Y			
7211	Losses on Disposition of Investments	D	Y	Y	Y				
7212	Losses on Disposition of Borrowings	D	F	Y	Y				
7280	Unrealized Losses	D	Y	Y	Y				

SUPPLEMENT

SECTION IV

Fiscal 2010 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account		USSGL Account Attributes for FACTS I						USSGL Account Attributes Other than FACTS I	
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/NotCov
7290	Other Losses	D	Y	Y	Y	Y			
7300	Extraordinary Items	C	N			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					
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y			
7600	Changes in Actuarial Liability	D	N			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 2010 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.

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
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
Exchange Nonexchange Indicator	X	Exchange
	T	Nonexchange
Federal NonFederal Indicator	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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