

## USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
<b>Report_Fiscal_Year</b>	Fiscal year covered by report.	<b>4-digit year</b>	4/A	SF 133, FMS 2108, P&F	Agency
<b>Report_Fiscal_Month</b>	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	<b>2-digit month</b>	2/A	SF 133, FMS 2108, P&F	Agency
<b>Treasury_Department_Code</b>	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	<b>Treasury Financial Manual Vol. I, Part 2, Chapter 1500</b>	2/A	SF 133, FMS 2108, P&F	Treasury
<b>Allocation_Transfer_Agency</b>	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	<b>Treasury Financial Manual Vol. I, Part 2, Chapter 1500</b>	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
<b>Fiscal_Year1</b>	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	<b>Blank 4-digit year</b>	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
<b>Fiscal_Year2</b>	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	<b>X - No year M - M account 4-digit year</b>	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
<b>Treasury_Account_Main_Code</b>	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	<b>Treasury Financial Manual Vol. I, Part 2, Chapter 1500</b>	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
<b>Account_Reuse_Number</b>	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	<b>N/A</b>	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

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<b>TAFS_Sub_Account</b>	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	<b>N/A</b>	3/A	FMS 2108	Agency
<b>Apportionment_Category</b>	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 A-34)	<b>A – Category A B – Category B C - Not subject to apportionment</b>	1/A	SF 133, FMS 2108, P&F	Agency
<b>Apportionment_Category_B_Sub_Code</b>	The code for each subdivision of a category B apportionment.	<b>N/A</b>	4/A	SF 133	Agency
<b>USSGL_Account_Number</b>	A unique code that represents a Standard General Ledger account. A USSGL account is used to record, classify and report accounting events in a uniform manner governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting (GAO Glossary).	<b>Treasury Financial Manual Vol. I, Supplement No. 2</b>	4/A	SF 133, FMS 2108, P&F	Agency
<b>Submission_Revision_Number</b>	The adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	<b>Numeric</b>	3/N	SF 133, FMS 2108, P&F	Agency
<b>DFI_Attribute_Key</b>	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	<b>See non-key attributes</b>	See non-key attributes	See non-key attributes	FACTS II

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<b>Transaction_Partner</b>	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)).	<b>F – Federal X – NonFederal E – NonFederal Exception</b>	1/A	SF 133	Agency
<b>Direct_Transfer_Agency</b>	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Transaction_Partner attribute of “F.”	<b>Treasury Financial Manual Vol. I, Part 2, Chapter 1500</b>	2/A	SF 133, FMS 2108, P&F	Agency
<b>Direct_Transfer_Account</b>	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Transaction_Partner attribute of “F.”	<b>Treasury Financial Manual Vol. I, Part 2, Chapter 1500</b>	4/A	SF 133, FMS 2108, P&F	Agency
<b>Transfer_To_From</b>	Indicates whether the transfer is to or from another Treasury agency or account. Used in conjunction with Transaction_Partner attribute of “F.”	<b>F – From T – To</b>	1/A	SF 133, FMS 2108, P&F	System
<b>Reimbursable_Flag</b>	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	<b>R – Reimbursable D – Direct</b>	1/A	SF 133, P&F	Agency
<b>Public_Law_Number</b>	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 <sup>th</sup> Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will be determined where the USSGL account information is crosswalked.	<b>N/A</b>	7/A	SF 133, FMS 2108	Agency

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<b>Authority_Type</b>	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	<b>P – Appropriation</b> <b>D – Advance Appropriation</b> <b>B – Borrowing Authority</b> <b>C – Contract Authority</b> <b>R - Re-appropriation</b> <b>S – Spending Authority From Offsetting Collections</b> <b>L – Proceeds of Loan Asset Sales With Recourse</b>	1/A	SF 133, FMS 2108, P&F	Agency
<b>Definite_Indefinite_Flag</b>	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).	<b>D – Definite</b> <b>I – Indefinite</b>	1/A	P&F, FMS 2108	Agency
<b>Year_Of_Budget_Authority</b>	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	<b>NEW-Outlays from new budget authority</b> <b>BAL-Outlays from balances brought forward</b>	3/A	P&F	Agency
<b>BEA_Category_Indicator</b>	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary or emergency discretionary.	<b>D – Discretionary</b> <b>M – Mandatory</b> <b>E – Emergency Discretionary</b>	1/A	P&F	Agency
<b>Borrowing_Source</b>	Indicates whether borrowing took place from Treasury or public.	<b>T – Treasury</b> <b>P – Public</b> <b>F-Federal Financing Bank</b>	1/A	FMS 2108, P&F	Agency
<b>Advance_Flag</b>	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	<b>P – Advanced in Prior Year</b> <b>F – Advanced from Future Year</b> <b>X – Not Applicable</b>	1/A	SF 133, P&F	Agency

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<b>Credit_Cohort</b>	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	<b>4-digit year</b>	4/A	SF 133	Agency
<b>Deficiency_Flag</b>	Indicates that an appropriation or fund is deficient and requires an appropriation or future offsetting collections to liquidate unpaid obligations.	<b>D – Deficient X – Not Deficient</b>	1A	P&F	System
<b>Availability_Time</b>	Indicates whether a budgetary resource is available for new obligations in the current period, will be available in a subsequent period or is unavailable.	<b>A – Available in current period S – Available in subsequent period</b>	1/A	SF 133, P&F	Agency
<b>Function</b>	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	<b>DEF – National defense NND – Non-National defense</b>	3/A	P&F	Agency
<b>Amount</b>	The balance of USSGL account in combination with any related attributes.	<b>Amount</b>	17,2	SF 133, FMS 2108, P&F	Agency
<b>Debit_Credit</b>	Indicates whether the amount is debited or credited to the USSGL account.	<b>D – Debit C – Credit</b>	1/A	SF 133, FMS 2108, P&F	Agency
<b>Begin_End_Indicator</b>	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>B – Beginning Balance E – Ending Balance</b>	1/A	SF 133, FMS 2108, P&F	Agency
<b>D_User_Stamp</b>	Who last updated the record.	<b>N/A</b>	8/A	N/A	System
<b>D_Date_Stamp</b>	Date when the record was last updated.	<b>N/A</b>	10/Date YYYY/MM/DD	N/A	System
<b>D_Time_Stamp</b>	Time when the record was last updated.	<b>N/A</b>	8/Time HH:MM:SS	N/A	System