

## U.S. Government Standard General Ledger USSGL Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FACTS I and FACTS II "trial-balance" reporting systems administered by FMS.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if in a room there is a red chair and a blue chair, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue". If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Additional description would be a waste of time and resources and add no value. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement should appear on the crosswalks.

The attributes in the FACTS I data table were effective in agencies' systems October 1, 2000, for fiscal 2001 yearend reporting. Additionally, these attributes have been effective for agencies' financial statements since the release of the Office of Management and Budget (OMB) Bulletin 97-01, Form and Content of Agency Financial Statements, dated October 16, 1996. However, attributes collected in FACTS I are used in preparation of the Financial Report of the United States Government and do not include all of the attributes used to prepare agency financial statements required by OMB.

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***Note:** Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.*

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