

U.S. Government Standard General Ledger USSGL Account 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 FMS administered FACTS I and FACTS II "trial-balance" reporting systems.

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 there is a red chair and a blue chair in a room, 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. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare 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 Bulletin No. 01-09, Form and Content of Agency Financial Statements.

	<u>Page Number</u>
Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2004 USSGL Account Attribute Table - FACTS I	IV - 5
Fiscal 2005 USSGL Account Attribute Table - FACTS I	IV - 11
FACTS I - USSGL Account Attributes - Easy Reference	IV - 17

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

	<u>Page Number</u>
Attributes Used To Prepare Budgetary Reports:	IV - 19
FACTS II - Entity Relationship Diagram	IV - 21
FACTS II - Entity Definition Report	IV - 25
FACTS II - Attribute Definition Report	IV - 35
Fiscal 2004 USSGL Account Attributes Table - FACTS II	IV - 55
Fiscal 2005 USSGL Account Attributes Table - FACTS II	IV - 63
FACTS II - USSGL Account Attributes - Easy Reference	IV - 71