

**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 Circular No. A-136, "Financial Reporting Requirements."

	<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 2006 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2006 USSGL Account Attributes for FACTS I - Reporting Easy Reference	IV - 11
Fiscal 2006 Attributes Used to Prepare Budgetary Reports	IV - 13

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

	<u>Page Number</u>
FACTS II - Fiscal 2006 Entity Relationship Diagram	IV - 15
FACTS II - Fiscal 2006 Entity Definition Report	IV - 19
FACTS II - Fiscal 2006 Attribute Definition Report	IV - 29
Fiscal 2006 USSGL Account Attributes Table for FACTS II Reporting	IV - 51
Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference	IV - 60