



Treasury Financial Manual

Part 2, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit U.S. Standard General Ledger (USSGL) account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute Table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

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 reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL Accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders-Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders-Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders-Obligations, Refunds Collected." However, at year-end these accounts close to

the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL Accounts 480100, "Undelivered Orders-Obligations, Unpaid," 480200, "Undelivered Orders-Obligations, Prepaid/Advanced," 490100, "Delivered Orders-Obligations, Unpaid," and 490200, "Delivered Orders-Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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