

## U. S. GOVERNMENT STANDARD GENERAL LEDGER

## SECTION IV. SGL ATTRIBUTES

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

The attributes in the FACTS I data table were effective in agencies' systems October 1, 2000, for fiscal 2001 yearend reporting. 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 Bulletin 97-01.

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