

Attributes Used on the Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agency financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury Appropriation/Fund Symbols collected in FACTS II, which are published in the Treasury Annual Report – Appendix. The data model includes:

- ◆ Entity Relationship Diagram
- ◆ Entity Definition Report
- ◆ Attribute Definition Report
- ◆ FACTS II USSGL Accounts and Attributes Crosswalk

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes Budget Formulation Accounts, Treasury Appropriation/Fund Symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report Appendix, and (2) detailed data captured in agency financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Accounts and Attributes Crosswalk

The USSGL account and related attribute tables for fiscal 2002 shows USSGL accounts, account titles and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. The table also shows related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values.

Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “USSGL Attribute Definitions” in this section.
Other	In some cases, attributes are filled in with a value other than Y or space. For example, Begin_End often appears with an E (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, log onto FACTS II website www.fms.treas.gov/ussgl/factsii.