



# Budgetary Accounting Boot Camp

Lisa Smith & Teresa Tancre

---

# Drill Instructors' Overview

- Indefinite Budget Authority as of September 30th
- Withdrawals
- Backdated Treasury Documents
- Temporary Reductions (including sequestration)
- GTAS/FACTS II Revisions
- Reporting that May Cause Errors in MAX A-11
- Non-expenditure Transfers
- Unavailable versus Available Receipts



# Drill Instructors' Overview (cont.)

Each Topic will be addressed by identifying the following:

- OMB Circular No. A-11 guidance
- USSGL Accounting guidance
- GTAS/FACTS II requirements



# Indefinite Budget Authority as of September 30th

- If a law provides budget authority in a specific amount, we refer to it as definite budget authority. We consider the budget authority definite even if the language reads "not to exceed" a specified amount. You record the specified amount as budget authority. For example, this language would provide definite budget authority of \$100 million: "For salaries and expenses, not to exceed \$100,000,000."

Section 20.4 (d) of OMB Circular No. A-11

# Indefinite Budget Authority as of September 30<sup>th</sup> (cont.)

- If a law doesn't specify an amount of budget authority, but, instead, specifies a variable factor that determines the amount, we refer to the budget authority as indefinite. If the law provides "such sums as may be necessary" to cover the obligations resulting from an entitlement (such as unemployment insurance), record budget authority in the past year equal to the amount obligated and in other years equal to your estimate of obligations. If a law authorizes you to obligate all of the receipts from a specified source, record budget authority equal to the amount of receipts you collected in the past year.

Section 20.4 (d) of OMB Circular No. A-11

# Indefinite Budget Authority as of September 30<sup>th</sup> (cont.)

For Federal Credit Reform Act accounts, specifically financing accounts, there is specific guidance in how to address indefinite borrowing authority.

- If the indefinite borrowing authority is apportioned and exercised in a given fiscal year, then...[refer to OMB Circular A-11 for details]
- If the indefinite borrowing authority is apportioned and is not exercised in a given fiscal year, then... [refer to OMB Circular A-11 for details]

Section 185.32 of OMB Circular No. A-11



# Indefinite Budget Authority as of September 30<sup>th</sup> (cont.)

- For unobligated balance brought forward, do not include any amounts for (1) indefinite appropriations, except special and trust fund receipts; (2) indefinite borrowing authority; or indefinite contract authority. For adjustments to indefinite budget authority, refer to lines 1100, 1101, 1200, 1201, 1300, 1400, 1500, 1600 of Appendix F as well as <http://www.fms.treas.gov/ussgl> for the appropriate USSGL.

Section 130.3 of OMB Circular No. A-11

# Indefinite Budget Authority as of September 30<sup>th</sup> (cont.)

- **Line 1100/1200 Appropriation:** *Indefinite appropriation from other than appropriated receipts.*—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, reduces the amount on lines 1100 and 1200 for the portion that is not needed to cover obligations. Therefore, the amount certified by appropriation warrants for the year, after being reduced by negative warrants issued by the Treasury or end-of-year statements.
- **Line 1101/1201 Appropriation (special or trust fund):** Other laws that make appropriated receipts available for obligation do not specify the amount appropriated.
- **Line 1300/1400 Borrowing authority:** *Indefinite borrowing authority.*—Include an estimate of the amount to be obligated during the fiscal year. On the September 30 report, reduce this amount by the amount of *indefinite* borrowing authority that is not needed to cover obligations.
- **Line 1500/1600 Contract authority:** *Indefinite contract authority.*—Include an estimate of the amount to be obligated during the year. On the September 30 report, reduce the amount on lines 1500 and 1600 for the portion that is not needed to cover obligations.

# Indefinite Budget Authority as of September 30<sup>th</sup> (cont.)

Line 1000, unobligated balance brought forward, Oct 1:

- *Appropriated receipts.* —Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1134 and 1234.
- *Indefinite budget authority.* —Do not carry forward any amounts on this line for (1) indefinite appropriations except for available special and trust fund receipts; (2) indefinite borrowing authority, or indefinite contract authority.

Appendix F of OMB Circular No. A-11

# Indefinite Budget Authority (USSGL) (cont.)

- F108\*

To record an adjustment (e.g., decrease) to an appropriation to match obligations in expenditure accounts with indefinite budget authority (Treasury warrant). Reverse for increase.

Note: Use this transaction for periods 1 thru 11 and transaction F106 for period 12.

## Budgetary

DR 445000 Unapportioned Authority

CR 411900 Other Appropriations Realized

## Proprietary

DR 310100 Unexpended Appropriations – Appropriations  
Received

CR 101000 Fund Balance With Treasury



# Indefinite Budget Authority (USSGL)

- F106 Pre-closing entry\*

To record an adjustment (e.g., decrease) to an appropriation to match obligations with indefinite budget authority (no Treasury warrant).

Note: Use this transaction for period 12 and transaction F108 for periods 1 thru 11.

## Budgetary

DR 445000 Unapportioned Authority

CR 439100 Adjustments to Indefinite Appropriations

## Proprietary

DR 310600 Unexpended Appropriations - Adjustments

CR 101000 Fund Balance With Treasury

# Indefinite Budget Authority (USSGL) (cont.)

- F107 Pre-closing entry\*

To record an adjustment (e.g., increase) of an appropriation to match obligations with indefinite budget authority (no Treasury warrant)

Note: Use this transaction for period 12 and the reversal of transaction F108 for periods 1 thru 11.

## Budgetary

DR 439100 Adjustments to Indefinite Appropriations  
CR 445000 Unapportioned Authority

## Proprietary

DR 101000 Fund Balance With Treasury  
CR 310100 Unexpended Appropriations – Appropriations  
Received

# Indefinite Budget Authority (USSGL) (cont.)

- F113 Pre-closing entry\*

To record a withdrawal of unobligated balances for indefinite contract authority or indefinite borrowing authority

## Budgetary

DR 445000 Unapportioned Authority

CR 413300 Decreases to Indefinite Contract  
Authority

CR 414300 Current-Year Decreases to Indefinite  
Borrowing Authority Realized

## Proprietary

None

## Indefinite Budget Authority-Appropriations GTAS and FACTS II

### GTAS

- Appropriation Flag at the TAS level. Values are indefinite, mixed or null
- Validation #25: 439100 and Appropriation Flag Validation. USSGL account 439100 is allowed but not mandatory if value is indefinite or mixed.
- USSGL 439100 is not in the FBWT edit.
- Edit #66: Adjustment to Indefinite Appropriations. The sum of indefinite year-end adjustments BETC transactions for a TAS must equal USSGL account 439100 for that TAS

### FACTS II

- Appropriation Flag at the TAS level. Values are indefinite or null
- USSGL account 4391 allowed but not mandatory if value is indefinite.
- USSGL account 4391 is in the FBWT edit

## Indefinite Budget Authority-Appropriations GTAS and FACTS II

What is the mechanism for reporting the year end adjustment to Fiscal Service?

- GTAS – Year end transactions module in CARS. Adjustment will be reflected in the Account Statement when agency completes the transaction in the year end module.
- FACTS II – FMS 2108 generated from FACTS II. Adjustment will be reflected in the Account Statement after the 4<sup>th</sup> qtr. FACTS II reporting and Fiscal Service has pulled 2108 data.

# Indefinite Budget Authority Borrowing and Contract Authority GTAS and FACTS II

## GTAS

- TAS level attributes for borrowing and contract authority. Domain values are definite, indefinite, mixed and null.
- Validations #49 and #50 limit borrowing and contract authority USSGL accounts to TAS that have borrowing and contract authority at the TAS level.
- No edit with central accounting. Edit #21 checks calculated beginning balances with ATB.

## FACTS II

- Three digit extension indicates that the TAS has borrowing or contract authority.
- Pre-edit limits borrowing and contract authority USSGL accounts to TAS with the three digit extension.
- Beginning balances in ATB are edited against beginning balances in central accounting (Edit #6) and calculated beginning balances in edit #13.

# Withdrawals

- *Unexpired Treasury Appropriation Fund Symbols*
  - *Annual and Multi-year Treasury Accounts*
  - *No-Year Treasury Accounts (Budget Data Request 12-04 (Administrative Withdrawal of Unobligated Balances in No-Year Accounts )*
- *Expired Treasury Appropriation Fund Symbols*
  - *Expired Treasury Accounts*



## Withdrawals (cont.)

### *Unexpired Treasury Accounts (No-Year):*

- An appropriation account available for obligation for an indefinite period shall be closed, and any remaining balance (whether obligated or unobligated) in that account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose, if---
  - (1) the head of the agency concerned or the President determines that the purposes for which the appropriation was made have been carried out; and
  - (2) no disbursement has been made against the appropriation for two consecutive fiscal years.

Title 31 USC 1555

## Withdrawals (cont.)

### *Expired Treasury Accounts (Canceling):*

- *Cancellations of unobligated balances.* On the final, September 30 SF 133 before a TAFS will be closed, you must present all unobligated balances as canceled, i.e., as a negative (-) on line 1029, "Unob Bal: Other balances withdrawn."
- *Cancellations of obligated balances.* When a TAFS is required to be closed, you must present any remaining obligated balance as canceled by doing the following:
  - Include it as a cancellation (a positive number) on line 1021, "Unob Bal: Recov of prior year unpaid obligations;"
  - Include it as a writeoff (a negative number) on line 1029, "Unob Bal: Other balances withdrawn;" and
  - Reduce the uncollected payments, line 3090, "Ob Bal: EOY: Uncoll cust payments fm Fed srcs, EOY" to zero.

Section 130.13 of OMB Circular No. A-11

## Withdrawals (cont.)

### Line 1029: Other balances withdrawn (-)

- Unexpired Treasury accounts: Amount of unobligated balances written off or withdrawn by administrative action. Include cancellations in no-year accounts pursuant to 31 USC 1555; otherwise, do not include amounts rescinded or canceled by law.
- *Expired Treasury Accounts*: For the final September 30 report, before an account is closed, all remaining unobligated and obligated balances must be canceled.

Appendix F of OMB Circular No. A-11

# Withdrawals (USSGL)

- F120 Pre-closing entry\*

To record the cancellation of budgetary resources at the end of the 5<sup>th</sup> expired year (no Treasury warrant)

## Budgetary

DR 465000 Allotments – Expired Authority  
CR 435000 Cancelled Authority

## Proprietary

DR 310600 Unexpended Appropriations - Adjustments  
DR 591900 Revenue and Other Financing Sources -  
Cancellations  
CR 101000 Fund Balance With Treasury



## Withdrawals (USSGL) (cont.)

- F146 Pre-closing entry\*

To record the cancellation of budgetary resources in a special or non-revolving trust fund expenditure account that is returned to the associated unavailable receipt account (Treasury warrant)

### Budgetary

DR 465000 Allotments – Expired Authority

CR 435500 Cancellation of Appropriation From  
Unavailable Receipts

### Proprietary

DR 574500 Appropriated Dedicated Collections Transferred  
Out

CR 101000 Fund Balance With Treasury

# Withdrawals

## GTAS and FACTS II

Mechanism for cancelling balances at the end of the 5<sup>th</sup> expired year:

- GTAS - Year End Transactions Module in CARS. FBWT edit will not include USSGL account 435000. Edit #65 Cancelled Authority Edit: The BETC balances from CARS that represent year-end canceled authority activity should equal USSGL account 435000.
- FACTS II - FACTS II/FMS 2108. FBWT edit includes USSGL account 435000.

# Backdated Treasury Documents

Budgetary transactions must be booked against the fiscal year in which they were incurred so that they can be reconciled to the legal period of availability of the appropriations available at the time.

Where necessary, Treasury will backdate the correction to the appropriate fiscal year, to prevent recording prior fiscal activity as current fiscal year activity. This is accomplished by filing a backdated Treasury document (Statement of Transactions, nonexpenditure transfer, or warrant), which shows both the date the correction is requested and a prior year adjustment attribute to backdate the change to the correct period.

Correcting an unobligated or obligated balance is done to reflect the amounts that were actually obligated in a previous fiscal year. Such corrections have no effect on violations of the Antideficiency Act (ADA). See section 145 for more information on ADA violations.

Appendix F of OMB Circular No. A-11

# Backdated Treasury Documents (cont.)

**Treasury Financial Manual (TFM) Volume I bulletin No. 12-04:**  
Using the Prior-Year Adjustment Attribute Required for Federal Agencies Centralized Trial-Balance System II (FACTS II) Reporting and Submitting and Tracking Treasury Backdated Documents . It replaced TFM Volume I Bulletin Nos.:

- 2008-05: Prior-Year Adjustment Attribute Required for Federal Agencies' Centralized Trial-Balance System (FACTS) II Reporting
- 2010-09: Backdated Treasury Document Submittals

Treasury Financial Manual  
(Note - Also applies to GTAS)

## Backdated Treasury Documents (cont.)

- *Adjustments to Unobligated Balance*: 1020 Adjustment to unobligated balance brought forward, Oct 1 (+ or -)
- *Adjustments to Obligated Balance*:
  - *Adjustments to Unpaid Obligations* : 3001 Adjustment to unpaid obligations, brought forward Oct 1(+ or -)
  - *Adjustments to Uncollected Obligations* : 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)

Appendix F of OMB Circular No. A-11

# Backdated Treasury Documents (USSGL) (cont.)

- B = Backdated (FBWT affected)
- P = NOT backdated (FBWT not affected)
- X = Anything else  
(i.e. FBWT affected, but not backdated)

# Backdated Treasury Documents (USSGL) (cont.)

- PYA mainly includes corrections of errors
- Use PYA when changes to obligated or unobligated balances occurred in the previous fiscal year but were not properly recorded
- PYA excludes upward and downward adjustments to current-year/prior-year obligations, and most reclassifications from clearing accounts



# Backdated Treasury Documents (USSGL) (cont.)

**Fiscal 2014 annual apportionment and allotment of prior-year unobligated balance.**

Budgetary

A116\*

DR 445000 Ending **X** Unapportioned Authority

CR 451000 Ending **X** Apportionments

A120\*

DR 451000 Ending **X** Apportionments

CR 461000 Ending **X** Allotments – Realized Resources

Proprietary

None

# Backdated Treasury Documents (USSGL) (cont.)

During fiscal 2014, an error that occurred in fiscal 2013 was discovered. It understated outlays and overstated cash. A backdated Treasury document is requested.\*

## Budgetary

DR 445000 Ending **B** Unapportioned Authority

CR 490200 Ending **B** Delivered Orders – Obligations, Paid

## Proprietary

Not illustrated

\*For illustrative purposes only and will not be found in TFM Section III

# Backdated Treasury Documents (USSGL) (cont.)

Post-closing entry to close PYA attribute domain value "B" to "X". \*

## Budgetary

DR 445000 Ending **X** Unapportioned Authority

CR 445000 Ending **B** Unapportioned Authority

DR 490200 Ending **B** Delivered Orders – Obligations, Paid

CR 490200 Ending **X** Delivered Orders – Obligations, Paid

## Proprietary

Not illustrated

# Backdated Treasury Documents

## GTAS and FACTS II

### GTAS

- Edit #46 PYA dr =cr (domain value B) and Edit #47 PYA dr = cr (domain value P)
- If PYA value is required based on the attribute table, the value must be on the bulk file other wise the ATB will fail the validation for PYA
- TAS level attribute "Backdated Transaction" on the SMAF indicates whether or not a backdated transaction has been processed. Validation: If "Backdated Transaction" is "Y" for yes, PYA attribute domain value "B" is allowed.

# Backdated Treasury Documents GTAS and FACTS II

## FACTS II

- Edits: PYA dr =cr (separate edits for domain values P & B)
- FACTS II will derive the PYA value X if PYA value is required based on the attribute table but not included in the bulk file submission.
- No tie between ATB PYA B and backdated transactions processed in central accounting

# Temporary Reductions

**Reduction in budgetary resources** means a rescission (see section 20.4(i)); cancellation (see section 20.4(i)); across-the-board reduction; or sequestration (see section 20.9).

**Classification of Temporary Reductions depends on a number of factors such as:**

- Source of reduction
  - Appropriation (derived from the general fund of the U.S. Treasury)
  - Appropriation (derived from available special or trust fund receipts)
  - Appropriation (derived from unavailable special or trust fund receipts)
  - Borrowing Authority
  - Contract Authority
  - Spending Authority from Offsetting Collections
- Type of Reduction
  - Account specific rescission or cancellation (Reduction\_Type = OTR)
  - Across-The-Board reduction (Reduction\_Type = ATB)
  - Sequestration (Reduction\_Type = SEQ)
- Type of Treasury Account
  - General Fund
  - Special or Trust Non-revolving Fund
  - Public enterprise or Intragovernmental Revolving Fund
  - Trust Revolving Fund

Section 20.3 of OMB Circular No. A-11

# Temporary Reductions

## (Appropriations derived from the general fund of the US Treasury)

If the reduction is against . . .	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
Appropriation or unobligated balance of appropriation (derived from the general fund of the US Treasury)	Special fund expenditure account Revolving fund expenditure account	Sequestration	Temporary: Lines 1132, 1133, 1232

Appendix F of OMB Circular No. A-11

# Temporary Reductions

## (Appropriations derived from available special or trust fund receipts)

If the reduction is against...	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
Appropriation or unobligated balance of appropriation (derived from special or trust fund receipts)	Special fund expenditure account (where appropriation is derived from available special fund receipt account)	Account specific	Temporary (unless specifically identified as permanently canceled or rescinded in law); Lines 1132, 1133, 1174, 1232, 1273
		Across The Board (unobligated balance not applicable)	Temporary (unless specifically identified as permanently canceled or rescinded in law); Line 1132
		Sequestration	Temporary (unless specifically identified as permanently canceled or rescinded in law); Lines 1132, 1133, 1232
	Non-revolving trust fund expenditure account (where appropriation is derived from available trust fund receipt account)		

Appendix F of OMB Circular No. A-11

# Temporary Reductions

## (Appropriations derived from unavailable special or trust fund receipts)

<b>If the reduction is against. . .</b>	<b>Where the fund is ...</b>	<b>And the type of reduction...</b>	<b>Then the reduction should be classified as...</b>
Appropriation or unobligated balance of appropriation (derived from special or trust fund receipts)	Special fund expenditure account (where appropriation is derived from unavailable special fund receipt account)	Account specific  Sequestration	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Lines 1132, 1232
	Non-revolving trust fund expenditure account (where appropriation is derived from unavailable trust fund receipt account)	----- Across The Board (unobligated balance not applicable)	Temporary (where a negative Treasury warrant is processed to return reduction amount to unavailable special fund receipt account) (unless specifically identified as permanently canceled or rescinded in law): Lines 1132

Appendix F of OMB Circular No. A-11

# Temporary Reductions (Borrowing Authority)



If the reduction is against...	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
Borrowing authority	Special fund expenditure account	Sequestration	Temporary: Line 1421
	Revolving fund expenditure account		
	Non-revolving trust fund expenditure account		

Appendix F of OMB Circular No. A-11

# Temporary Reductions (Contract Authority)

If the reduction is against...	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
Contract authority or unobligated balance of contract authority	Special fund expenditure account	Sequestration	Temporary: Line 1621
	Non-revolving trust fund expenditure account		
	Revolving fund expenditure account	Sequestration	Temporary

Appendix F of OMB Circular No. A-11

# Temporary Reductions (Spending Authority from Offsetting Collections)

If the reduction is against...	Where the fund is ...	And the type of reduction...	Then the reduction should be classified as...
Spending authority from offsetting collections or unobligated balance of spending authority from offsetting collections	General or special or revolving or non-revolving trust fund expenditure account	Account specific	Temporary (unless specifically identified as permanently canceled or rescinded in law); Lines 1723, 1823
		Across The Board (unobligated balance not applicable)	Temporary (if determined to be applicable); Line 1723
		Sequestration	Temporary; Lines 1723, 1823

Appendix F of OMB Circular No. A-11

# Temporary Reductions (USSGL)

Reduction of Budgetary Resources derived from Available Receipt Accounts and/or Spending Authority from Offsetting Collections

- A135 Year 1\*

To record budgetary resources temporarily reduced by legislative action.

## Budgetary

DR 461000 Allotments – Realized Resources

CR 438200 Temporary Reduction – New Budget Authority

CR 438300 Temporary Reduction – Prior-Year Balances

## Proprietary

No entry

# Temporary Reductions (USSGL) (cont.)

## Reduction of Budgetary Resources derived from Available Receipt Accounts and/or Spending Authority from Offsetting Collections

- F360 Closing Entry Year 1\*

**To reclassify the temporary reduction at year-end.**

Note: The sequestered temporary reduction must remain in USSGL account 438400 until OMB determines that the amount can be made available for obligation in the subsequent fiscal year.

### Budgetary

DR 438200 Temporary Reduction – New Budget Authority

DR 438300 Temporary Reduction – Prior-Year Balances

CR 438400 Temporary Reduction/Cancellation Returned  
by Appropriation

### Proprietary

No entry

# Temporary Reductions (USSGL) (cont.)

Reduction of Budgetary Resources derived Available Receipt Accounts and/or Spending Authority from Offsetting Collections

- A108 Year 2\*

**To return authority temporarily reduced in prior-year to unapportioned authority.**

Note: For sequestered funding, this accounting transaction can only be recorded if OMB has determined that the amount becomes available for obligation in the subsequent fiscal year.

Budgetary

DR 438400 Temporary Reduction/Cancellation Returned by Appropriation  
CR 445000 Unapportioned Authority

Proprietary

No entry

# Temporary Reductions (USSGL)

## Reduction of Budgetary Resources Derived from and Returned to Associated Unavailable Receipt Account

- A189\*

To record a temporary reduction of budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

Note: Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account.

### Budgetary

DR 445000 Unapportioned Authority

CR 438700 Temporary Reduction of Appropriation From  
Unavailable Receipts, New Budget Authority

CR 438800 Temporary Reduction of Appropriation From  
Unavailable Receipts, Prior-Year Balances

### Proprietary

DR 574500 Appropriated Dedicated Collections Transferred Out

CR 101000 Fund Balance With Treasury

# Temporary Reductions (USSGL)

## Reduction of Budgetary Resources Derived From and Returned to Associated Unavailable Receipt Account

- A185\*

To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS.

Budgetary

None

Proprietary

DR 101000 Fund Balance With Treasury

CR 574000 Appropriated Dedicated Collections Transferred In

# Temporary Reductions (USSGL)

## Reduction of Budgetary Resources Derived from and Returned to Associated Unavailable Receipt Account

- F302 Closing Entry\*

To record the consolidation of actual net-funded resources and reductions for withdrawn funds in a trust or special fund expenditure account.

### Budgetary

DR 438700 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

DR 438800 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

CR 420100 Total Actual Resources – Collected

### Proprietary

None

# Temporary Reductions (USSGL)

## Reduction of Budgetary Resources Derived from and Returned to Associated Unavailable Receipt Account

- F336 Closing Entry\*

To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary  
None

Proprietary (Special or Trust Expenditure Account)

DR 3310 Cumulative Results of Operations

CR 574500 Appropriated Dedicated Collections  
Transferred Out

Proprietary (Unavailable Special or Trust Receipt Account)

DR 5740 Appropriated Dedicated Collections Transferred In

CR 3310 Cumulative Results of Operations

# Temporary Reductions (USSGL) (cont.)

## Reduction of Budgetary Resources Derived from and Associated with Unavailable Receipt Account

- A184 Year 2\*

To return authority temporarily reduced in prior-year to unapportioned authority in the expenditure account.

Note: For sequestered funding, this accounting transaction can only be recorded if OMB has determined that the amount becomes available for obligation in the subsequent fiscal year.

### Budgetary

DR 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts

CR 445000 Unapportioned Authority

### Proprietary

DR 101000 Fund Balance With Treasury

CR 574000 Appropriated Dedicated Collections Transferred In

# Temporary Reductions (USSGL) (cont.)

## Reduction of Budgetary Resources Derived from and Associated with Unavailable Receipt Account

- A183 Year 2\*

To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Note: For sequestered funding, this accounting transaction can only be recorded if OMB has determined that the amount becomes available for obligation in the subsequent fiscal year.

Budgetary

None

Proprietary

DR 574500 Appropriated Dedicated Collections Transferred Out  
CR 101000 Fund Balance With Treasury

# GTAS/FACTS II Revisions

How can my agency avoid the FACTSII revision window (Monday, October 20, 2014, TBD EST\* through Monday, November 17, 2014, 2 p.m. EST)?

- Agency budget and accounting offices should jointly review the budgetary documents:
  - Apportionments (section 120 and Appendix F of OMB Circular No. A-11)
  - Report on Budget Execution and Budgetary Resources (section 130 and Appendix F of OMB Circular No. A-11) (based on FY 2014 FACTS II data)
  - Budget Program and Financing Schedule (section 82 and Appendix F of OMB Circular No. A-11) (based on FY 2014 FACTS II data)
  - Statement of Budgetary Resources (OMB Circular No. A-136)
  - FY 2016 President's Budget Appendix Volume (2014 Est. column)
- Use the quarterly reports on OMB's web-site to reconcile outstanding issues prior to certifying 4th quarter FACTS II data.

Sections 82, 120, and 130; and Appendix F of OMB Circular No. A-11

\*The window will close for 2 hours starting at (time TBD) to allow OMB to pull their data.

# GTAS/FACTS II Revisions (cont.)

- In MAX A-11, finish your PY column no later than November 17th, so that you can concentrate on CY and BY later. The SBR audit plan should take this into account.
- Go to <https://max.omb.gov/community/x/cwM> and ...
  - Review the “OMB Budget Accounts Where the GTAS/FACTS II Submissions Will Lead to Errors in MAX” report at <https://max.omb.gov/community/x/vwmi>. The report provides advance notification of potential issues that an agency will confront in the MAX A-11 database that are not currently edit checked in the GTAS/FACTS II application.
  - Review differences from last year, if any, to prevent them from repeating at <https://max.omb.gov/community/x/Rxc>. The report provides a comparison of the fourth quarter FACTS II submissions (with revisions) and the information published in the President’s Budget. The data should agree.
- Plan with your agency’s GTAS/FACTS II/MAX A-11 users.
- Plan with your agency’s auditors. “Should” is not the same as “must”. SF 133, SBR, Schedule P “should” tie and differences should be disclosed in SBR footnote 33. See guidance.

# Revision Window GTAS and FACTS II

## GTAS

- Submit complete replacement ATB
- Window opens on October 6th 8 a.m. EST and will shut down on October 20<sup>th</sup> TBD EST for a couple of hours
- Window reopens on October 20<sup>th</sup> TBD EST and closes on November 17<sup>th</sup> 2 p.m. EST

## FACTS II

- Submit changes only
- Window opens on October 7<sup>th</sup> 2 p.m. EST and closes on October 17<sup>th</sup> TBD EST for 4<sup>th</sup> quarter reporting
- Revision window opens on November 3<sup>rd</sup> 2 p.m. EST and closes on November 17<sup>th</sup> TBD EST

## Reporting that May Cause Errors in MAX A-11

- The report is based on putting GTAS/FACTS II data, which passed all applicable edits, into the prior year column of the P&F Schedule.
- The report shows errors that will come up when OMB opens MAX A-11 (the budget preparation system) to agencies in November – if year-end GTAS/FACTS II submissions match the submissions you made earlier and that appear in these reports.
- The report does not list all errors that may be in your GTAS/FACTS II reporting. We look for errors at the OMB account level that would round to \$1million. If an error is found, we drill down and identify the error at the TAFS or TAFSs level. In a few instance the error logic is based only on the OMB account level. For these, there will be no TAFS identified.

## Reporting that May Cause Errors in MAX A-11(cont.)

- Agency budget and accounting offices should discuss and determine the source of the problem, make the appropriate changes in both the MAX A-11 database and the GTAS/FACTS II revision window, and internally develop a plan to make sure the problem does not recur in the future.
- For limited situations where there appears to be insufficient budgetary accounting to support the budget presentation, an agency may submit a suppression request to OMB. A suppression request must include a corrective action plan to be accomplished no later than the second quarter of FY 2015 and will be reviewed by OMB on a case-by-case basis.

<https://max.omb.gov/community/x/vwml>

# Reporting that May Cause Errors in MAX A-11(cont.)

## GTAS/FACTS II Submission that Fail MAX A-11 Edit Checks -- FY 2014, Month: 09

Agency:	[Redacted]			
Bureau:	[Redacted]			
Aoot:	[Redacted]			
<u>TAFS with Issues</u>		<u>FACTS II POC:</u>	[Redacted]	
MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3				MAX Error (\$M) -8
	[Redacted]	<b>P&amp;F Line: 3000</b>	Ob Bal: SOY: Unpaid obs brought fwd, Oct 1	-6,435,097.03
MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3				MAX Error (\$M) -7
	[Redacted]	<b>P&amp;F Line: 3050</b>	Ob Bal: EOY: Unpaid obligations	-6,600,089.18
<hr/>				
Bureau:	[Redacted]			
Aoot:	[Redacted]			
<u>TAFS with Issues</u>		<u>FACTS II POC:</u>	[Redacted]	
MAX Error: All values on this line must be negative or zero in transmit 0. A-11: 82.3				MAX Error (\$M) 6
	[Redacted]	<b>P&amp;F Line: 4121</b>	Mand: Offsets, BA and OL: Collect, Int, Fed secur	4,867,703.22
<hr/>				

Agency:	[Redacted]			
Bureau:	[Redacted]			
Aoot:	[Redacted]			
<u>TAFS with Issues</u>		<u>FACTS II POC:</u>	[Redacted]	
MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3				MAX Error (\$M) -1
	[Redacted]	<b>P&amp;F Line: 1702</b>	BA: Disc: Spending auth: Previously unavailable	-564,851.00
<hr/>				

# Reporting that May Cause Errors in MAX A-11(cont.)

## GTAS/ FACTS II Submission that Fail MAX A-11 Edit Checks -- FY 2014, Month: 09

Agency:	[REDACTED]			
Bureau:	[REDACTED]			
Aoof:	[REDACTED]			
	<u>TAFS with Issues</u>	<u>FACTS II POC:</u>	[REDACTED]	
	MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3			MAX Error (\$M) -14
	[REDACTED]	P&F Line: 1930	Total budgetary resources avail (disc. and mand.)	-14,399,868.48
Aoof:	[REDACTED]			
	<u>TAFS with Issues</u>	<u>FACTS II POC:</u>	[REDACTED]	
	MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3			MAX Error (\$M) -12
	[REDACTED]	P&F Line: 1102	BA: Disc: Appropriation (previously unavallable)	-11,957,741.00
Aoof:	[REDACTED]			
	<u>TAFS with Issues</u>	<u>FACTS II POC:</u>	[REDACTED]	
	MAX Error: All values on this line must be positive or zero in transmit 0. A-11: 82.3			MAX Error (\$M) -428
	[REDACTED]	P&F Line: 1101	BA: Disc: Appropriation (special or trust fund)	-426,157,378.00
Agency:	[REDACTED]			
Bureau:	[REDACTED]			
Aoof:	[REDACTED]			
	<u>TAFS with Issues</u>	<u>FACTS II POC:</u>	[REDACTED]	
	MAX Error: All values on this line must be negative or zero in transmit 0. A-11: 82.3			MAX Error (\$M) 67
	[REDACTED]	P&F Line: 1132	BA: Disc: Appropriations temporarily reduced	56,715,983.00

# Non-expenditure Transfers

**Transfer** means to move budgetary resources from one budget account to another. Depending on the circumstances, the budget may record a transfer as an expenditure transfer, which means a transfer that involves an outlay, or as a nonexpenditure transfer, which means a transfer that doesn't involve an outlay.

Section 20.3 of OMB Circular No. A-11



# Non-expenditure Transfers (cont.)

If the transfer...	Record as...
(1) purchases goods or services that benefit the transferring account for example, Economy Act transactions or purchases from revolving funds (including working capital funds), such as, a rental payment to GSA's Federal Buildings Fund...	An expenditure transfer.
(2) shifts budgetary resources between Federal funds (general, special, and revolving fund accounts) and trust funds (trust fund and trust revolving fund accounts), regardless of the purpose...	An expenditure transfer.
(3) reduces budgetary resources available for the activities of the transferring account and increases them for the activities of the receiving account (for example, a transfer of unobligated balances from the construction account to the salaries and expense account to fund pay raises) other than between Federal and trust funds...	A non-expenditure transfer.
(4) corresponds to a transfer of an activity from one account to another such as in a reorganization)...	A non-expenditure transfer.

Section 20.4(j)(3) of OMB Circular No. A-11

## Non-expenditure Transfers (cont.)

<b>If you transfer...</b>	<b>And the transfer...</b>	<b>Record...</b>
Unobligated balances	Results from a transfer specified in law that changes the purpose for which the funds will be used, other than general transfer authority provided in a standing provision of law enacted before the budget authority was provided.	A decrease in budget authority in the transferring account and an increase in budget authority in the gaining account.
Unobligated balances	Results from general transfer authority provided in a standing provision of law enacted before the budget authority was provided, or Corresponds to a transfer of an activity such that the purpose does not change (e.g. reorganizations authorized by law)	A decrease in unobligated balances in the transferring account and an increase in unobligated balances in the gaining account.
Budget authority in the year it becomes available	Is for any purpose	A decrease in budget authority in the transferring account and an increase in budget authority in the gaining account.

Section 20.4(j)(4) of OMB Circular No. A-11

# Non-expenditure Transfers (cont.)

## Extensions of the Availability of Unobligated Balances

If the authority is provided by...	Then the extension is treated as...
A standing provision of law <i>enacted before</i> the budget authority was provided.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Balance transfer</i> for transfers of prior year resources.
A provision <i>enacted in the same law</i> that provides the budget authority.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Balance transfer</i> for transfers of prior year resources.
Legislation <i>enacted after</i> the budget authority was provided.	For unexpired funds: <i>BA transfer</i> if the transfer occurs in the same year the resource became available for obligation; <i>balance transfer</i> for transfers of prior year resources. For expired funds: <i>Reappropriation</i> if the transfer occurs in the year for which the legislation is enacted; <i>balance transfer</i> for transfers in subsequent years.

Appendix F of OMB Circular No. A-11

# Non-expenditure Transfers (cont.)

## *Unobligated Balance*

- Includes extensions periods of availability

## *Budget Authority*

- Appropriation, Contract authority, Spending authority from offsetting collections
- Unobligated Balances – Change in purpose

## *Obligated Balance*

- Unpaid obligations
- Uncollected payments from Federal sources

NOTE: Reappropriation is an extension of the availability of unobligated balances of budget authority that have expired or would otherwise expire as a result of legislation enacted subsequent to the law that provided the budget authority.

Section 20.4 (h) and Appendix F of OMB Circular No. A-11

# Non-expenditure Transfers (cont.)

## *Unobligated Balance:*

- Line 1010 Unobligated balance transferred to other accounts (-)
- Line 1011 Unobligated balance transferred from other accounts
- Line 1012 Unobligated balance transfers between expired and unexpired accounts
- Line 1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)

## *Budget Authority:*

- Line 1120/1220 Appropriations transferred to other accounts (-)
- Line 1121/1221 Appropriations transferred from other accounts
- Line 1510/1610 Contract authority transferred to other accounts (-)
- Line 1511/1611 Contract authority transferred from other accounts
- Line 1610/1710 Spending authority from offsetting collections transferred to other accounts (-)
- Line 1611/1711 Spending authority from offsetting collections transferred from other accounts

Section 82.18 and Appendix F of OMB Circular No. A-11

# Non-expenditure Transfers (cont.)

## *Obligated Balance:*

- Line 3030 Unpaid obligations transferred to other accounts (-)
- Line 3031 Unpaid obligations transferred from other accounts
- Line 3080 Uncollected pymts, Fed sources transferred to other accounts
- Line 3081 Uncollected pymts, Fed sources transferred from other accounts (-)

Section 82.18 and Appendix F of OMB Circular No. A-11

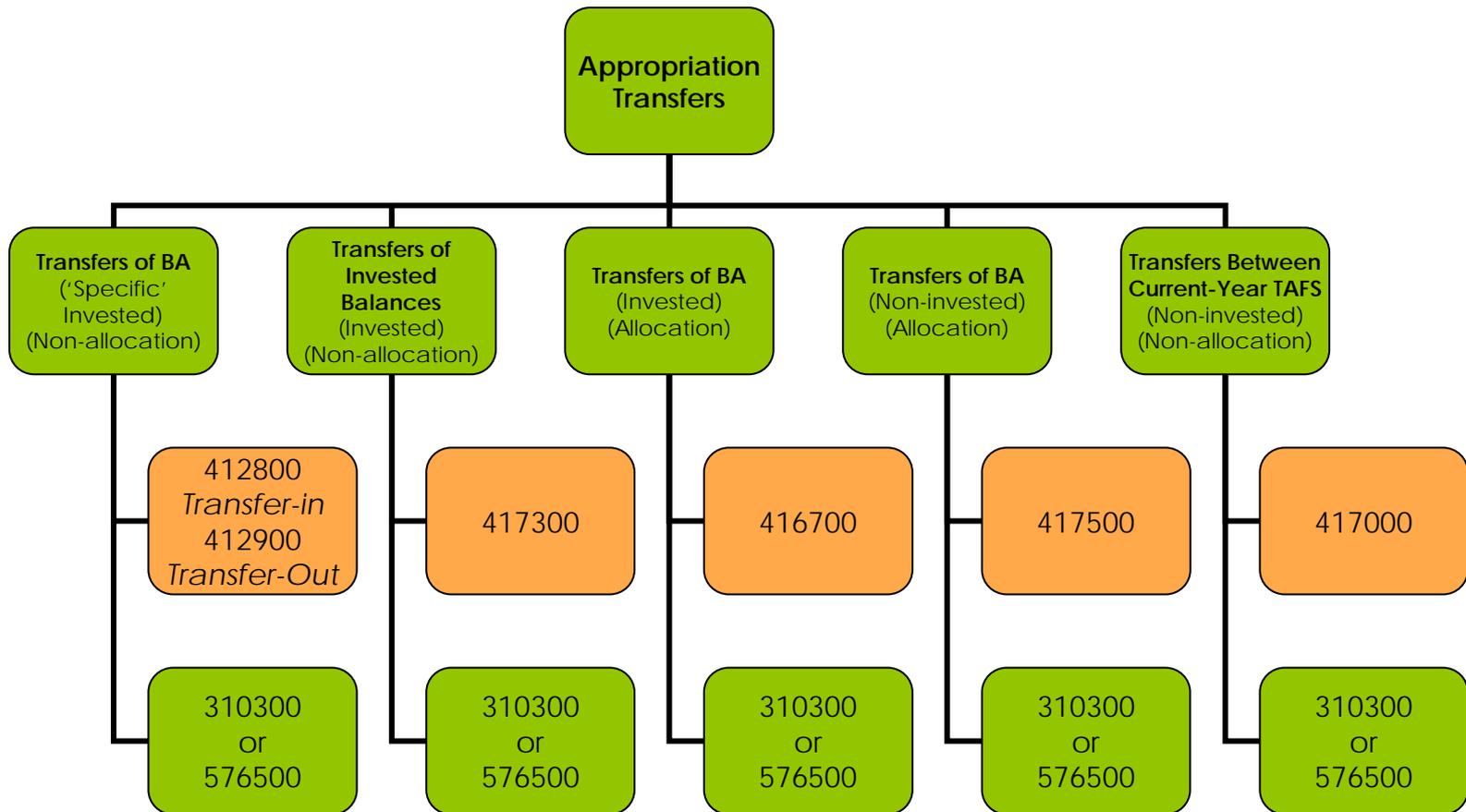
# Non-expenditure Transfers (USSGL)

- Defined in the proprietary world
  - Transfer of unexpended appropriations
    - 310200/310300
  - Transfer of financing sources
    - 575500/576500
- Defined in the budgetary world
  - Appropriation transfers
  - Balance transfers
  - Transfers of General Fund receipts
  - Reappropriations



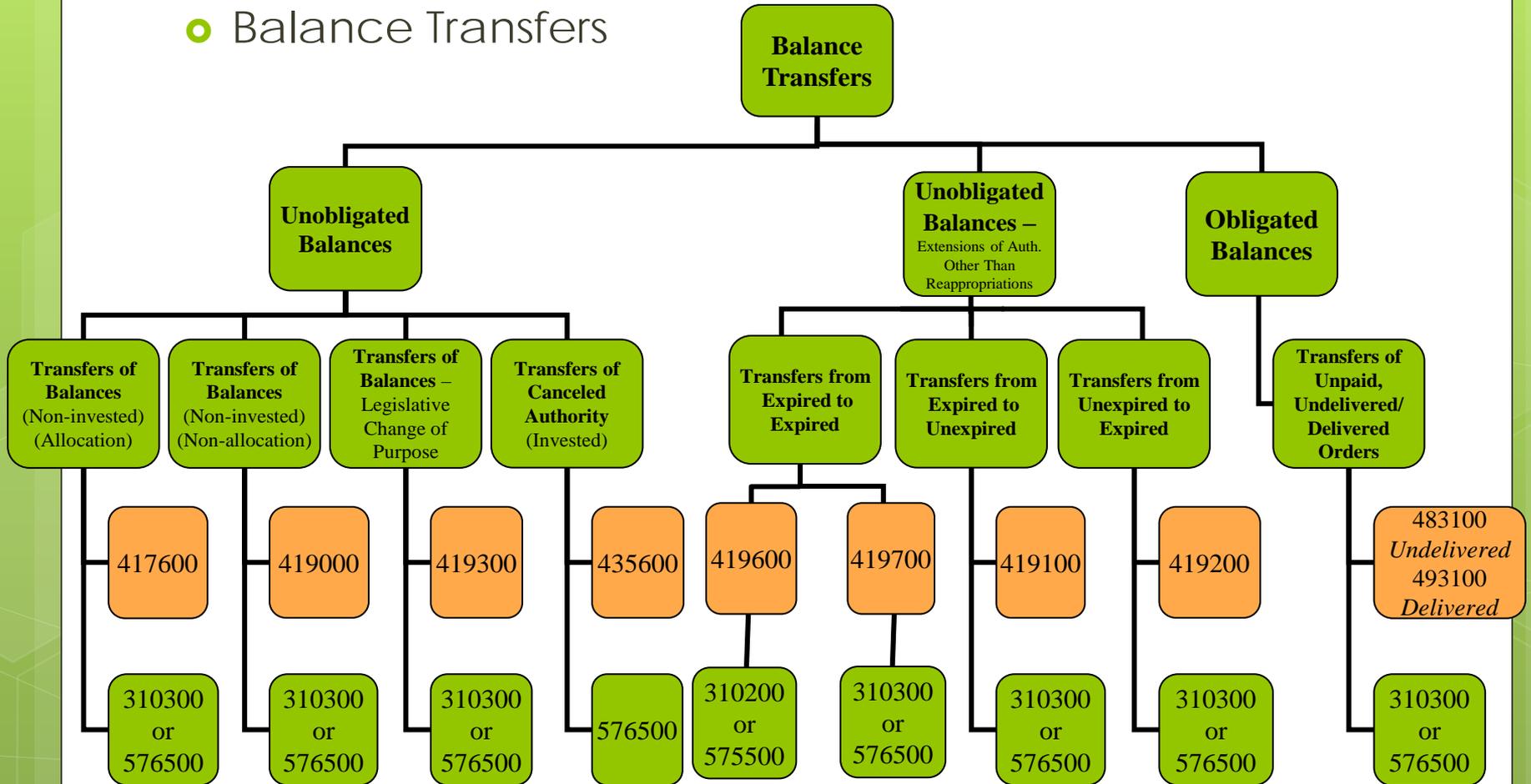
# Non-expenditure Transfers (USSGL) (cont.)

- Appropriation Transfers



# Non-expenditure Transfers (USSGL) (cont.)

- Balance Transfers



[USSGL accounts 419600/419700 for Expired to Expired Transfers are not shown]

# Non-expenditure Transfers GTAS

Edits compare transfer USSGL accounts to  
Business Event Type Codes from CARS

38	Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.	Proposed Analytical
----	---------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------

<input type="checkbox"/> Business Event Type	<u>Acctg.</u> <u>Period</u> ▼	<u>Posting</u> <u>Date</u>	<u>Increase to</u> <u>Balance</u>
Balance Transfer , Increase - (BXFERC)	09/2013	09/25/2013	6,779,867.80

# Non-expenditure Transfers

## FACTS II

- Non fatal transfer edit (#21) compares USSGL accounts in NET Application to USSGL accounts in the ATB.
- If USSGL account used in NET application is wrong, report the correct USSGL account in the ATB.

# Unavailable versus Available Receipts

- **Available Receipts.** Receipts of special or trust funds which pursuant to law or trust agreements are immediately available in their entirety to the collecting agency as appropriations for expenditure without further action by the Congress. Excluded from this category are receipts to be applied to the retirement of public debt obligations and funds in connection with which computation of interest charges or credits necessitates the maintenance of accounts for un-requisitioned balances or appropriations on the books of the Treasury.
- **Unavailable Receipts.** Receipts which at the time of collection are not appropriated for expenditure because (1) further action by the Congress is required or Congressional limitation has been established as to the amount available for expenditure; (2) amounts credited to receipt account are later to be cleared in whole or in part to other receipt accounts before appropriation warrant action is taken; or (3) the amounts of receipts are appropriated or made available to an agency other than the one making the collection.

## Unavailable versus Available Receipts (cont.)

### ○ Available Receipts

- Special and trust fund receipt accounts
- Most special and trust fund receipt accounts are classified as available
- Special and trust fund expenditure accounts that have Federal investments have associated receipt accounts classified as “available” as a general rule
- No Treasury appropriation warrant issued
- Fund Balance With Treasury for special and trust fund expenditure account and associated available receipt accounts resides in the expenditure account

### ○ Unavailable Receipts

- Special and trust fund receipt accounts
- Treasury appropriation warrant issued
- Fund Balance With Treasury for special and trust fund expenditure account and associated unavailable receipt accounts separately reside in the respective expenditure and receipt accounts

# USSGL

## Unavailable versus Available

Receipt Account  
21 5000.001  
(Nonbudgetary)

Treasury Warrant



Expenditure Account  
21X5000  
(Budgetary)

Combined Receipt/  
Expenditure Account

21 5000.001\*\*

"Invisible" warrant



21X5000

(Budgetary)

\*\* Double asterisk in TFM FAST Book indicates  
"Available" receipt account

# USSGL

## Unavailable versus Available

### Unavailable Receipt Account

- **Collection of Receipts**  
DR 101000 FBWT  
CR 5XXXXX Revenue
- **Appropriation to Expenditure Acct**  
DR 574500 Appr Rec Transferred-out  
CR 101000 FBWT

Treasury Warrant

### Expenditure Account

- **Appropriation from Unavailable Receipt Account**  
DR 101000 FBWT  
CR 574000 Appr Rec Transferred-in
  
- DR 411300 Appropriated Receipts  
Derived from Unavailable  
Trust or Special Fund Receipts  
CR 445000 Unapportioned Authority

### Combined Available Receipt/Expenditure Account

- **Collection of receipts immediately available for obligation**  
DR 101000 FBWT  
CR 5XXXXX Revenue
  
- DR 411400 Appropriated Trust or  
Special Fund Receipts  
CR 445000 Unapportioned  
Authority

# Unavailable vs Available Receipts

## GTAS and FACTS II

### GTAS

- Available receipt activity is reported in the expenditure TAS
- Report unavailable receipt activity in the trial balances for unavailable receipt TAS
- Unavailable receipt TAS are on the SMAF
- TAS level attribute 'Account type" on SMAF
  - URCPT – Unavailable Receipt (general fund misc. receipts)
  - UAPPR – Unappropriated Receipt (special and trust unavailable receipts)
- TAS level attribute 'GTAS Fund Type' includes values for unavailable receipts
  - UG - Unavailable General Fund Receipt (0000- 3499)
  - US - Unavailable Special Fund Receipt (5000-5999)
  - UT - Trust Non-Revolving Receipts (8000-8399 & 8500-8999)

# Unavailable vs Available Receipts GTAS and FACTS II

## FACTS II

- Report available receipt activity in the trial balance for the expenditure TAS



# QUESTIONS???

