



Budgetary Accounting Boot Camp

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Drill Instructors' Overview

- Indefinite Budget Authority as of September 30th
- Withdrawals
- Backdated Treasury Documents
- Non-expenditure Transfers
- FACTS II Revisions
- FACTS II Edit Check 18: SF 133 Line Validations
- FACTS II Edit Check 7: Treasury Fund Balance Verifications
- Discretionary versus Mandatory Unobligated Balance, Start of Year
- Direct versus Reimbursable Unobligated Balance, End of Year
- Unavailable versus Available Receipts
- SF 133 versus Statement of Budgetary Resources



Drill Instructors' Overview (cont.)

Each Topic will be addressed by identifying the following:

- OMB Circular No. A-11 guidance
- USSGL Accounting guidance
- FACTS II (current) and/or GTAS (FY 2014) 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 30th (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 30th (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...
- If the indefinite borrowing authority is apportioned and is not exercised in a given fiscal year, then...

Section 185.32 of OMB Circular No. A-11



Indefinite Budget Authority as of September 30th (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, 1102, 1200, 1201, 1202, 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 30th (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 Borrowing 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 30th (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 1235.
- *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)

- F106 Pre-closing entry*

**To record the reduction of resources to match obligations
in permanent indefinite funds (no warrant)**

Budgetary

DR 4450 Unapportioned Authority

CR 4391 Adjustments to Indefinite Appropriations

Proprietary

DR 3106 Unexpended Appropriations - Adjustments

CR 1010 Fund Balance With Treasury

Indefinite Budget Authority (USSGL) (cont.)

- F107 Pre-closing entry*

To record an increase of resources to match obligations in permanent indefinite funds (no warrant)

Budgetary

DR 4391 Adjustments to Indefinite Appropriations
CR 4450 Unapportioned Authority

Proprietary

DR 1010 Fund Balance With Treasury
CR 3101 Unexpended Appropriations – Appropriations
Received

Indefinite Budget Authority (USSGL) (cont.)

- F108 Pre-closing entry*

To record the reduction of resources to match obligations in permanent indefinite funds (Treasury warrant). Reverse for increase

Budgetary

DR 4450 Unapportioned Authority

CR 4119 Other Appropriations Realized

Proprietary

DR 3101 Unexpended Appropriations – Appropriations
Received

CR 1010 Fund Balance With Treasury



Indefinite Budget Authority (USSGL) (cont.)

- F113 Pre-closing entry*

To record the reduction of unobligated balances for indefinite contract authority or indefinite borrowing authority

Budgetary

DR 4450 Unapportioned Authority

CR 4133 Decreases to Indefinite Contract Authority

CR 4143 Current-Year Decreases to Indefinite
Borrowing Authority Realized

Proprietary

None

Indefinite Budget Authority-Appropriations FACTS II and GTAS

FACTS II

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

GTAS

- Appropriation Flag at the TAS level. Values are indefinite, mixed or null
- Validation #25: 4391 and Appropriation Flag Validation. 4391 is allowed but not mandatory if value is indefinite or mixed.
- USSGL 4391 is not in the FBWT edit.

Indefinite Budget Authority-Appropriations FACTS II and GTAS

What is the mechanism for reporting the year end adjustment to FMS?

- Year end 2012 – FMS 2108 generated from FACTS II. Adjustment will be reflected in the Account Statement after the 4th qtr. FACTS II reporting and FMS has pulled 2108 data.
- Year end 2013 and beyond – Year end transactions module in CARS. Adjustment will be reflected in the Account Statement when agency completes the transaction in the year end module.

Indefinite Budget Authority Borrowing and Contract Authority FACTS II and GTAS

FACTS II

- Three digit extension indicates that the TAS has borrowing or contract authority.
- Pre-edit limits borrowing and contract authority USSGLs 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.

GTAS

- TAS level attributes for Borrowing Authority and Contract authority. Domain values are definite, indefinite, mixed and null.
- Validations 51 and 52 limit borrowing and contract authority USSGLs to TAS that have Borrowing Authority and Contract Authority at the TAS level.
- No edit with central accounting. Edit 20 checks calculated beginning balances with ATB.

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 authority at the end of the 5th expired year (no warrant)

Budgetary

DR 4650 Allotments – Expired Authority
CR 4350 Cancelled Authority

Proprietary

DR 3106 Unexpended Appropriations - Adjustments
DR 5919 Revenue and Other Financing Sources - Cancellations
CR 1010 Fund Balance With Treasury



Withdrawals (USSGL) (cont.)

- F122 Pre-closing entry*

**To record authority cancelled early by administrative action
(Treasury warrant)**

Budgetary

DR 4450 Unapportioned Authority

CR 4351 Partial or Early Cancellation of Authority
With a U.S. Treasury Warrant

Proprietary

DR 3106 Unexpended Appropriations - Adjustments

DR 5919 Revenue and Other Financing Sources - Cancellations

CR 1010 Fund Balance With Treasury

Withdrawals (USSGL) (cont.)

- F146 Pre-closing entry*

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

Budgetary

DR 4650 Allotments – Expired Authority

CR 4355 Cancellation of Appropriation From
Unavailable Receipts

Proprietary

DR 5745 Appropriated Earmarked Receipts Transferred Out

CR 1010 Fund Balance With Treasury

Withdrawals

FACTS II and GTAS

Mechanism for cancelling balances at the end of the 5th expired year is changing:

- Year end 2012 - FACTS II/FMS 2108. FBWT edit includes USSGL 4350.
- Year end 2013 and beyond – Year End Transactions Module in CARS.
- GTAS FY 2014 - FBWT edit will not include USSGL 4350

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.

Section 82.12 (c) 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

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.)

Budgetary Closing Reminder

Prior-Year Adjustment (PYA) Attribute

Close all B and P domain values



X domain value

Backdated Treasury Documents

FACTS II and GTAS

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

Backdated Treasury Documents

FACTS II and GTAS

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 otherwise the ATB will fail the validation for PYA
- TAS level attribute "Is backdated" on the SMAF indicates whether or not a backdated transaction has been processed. Validation: If "Is backdated" is yes, PYA domain value B is allowed.

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.)

If you transfer...	And the transfer...	Record...
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

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

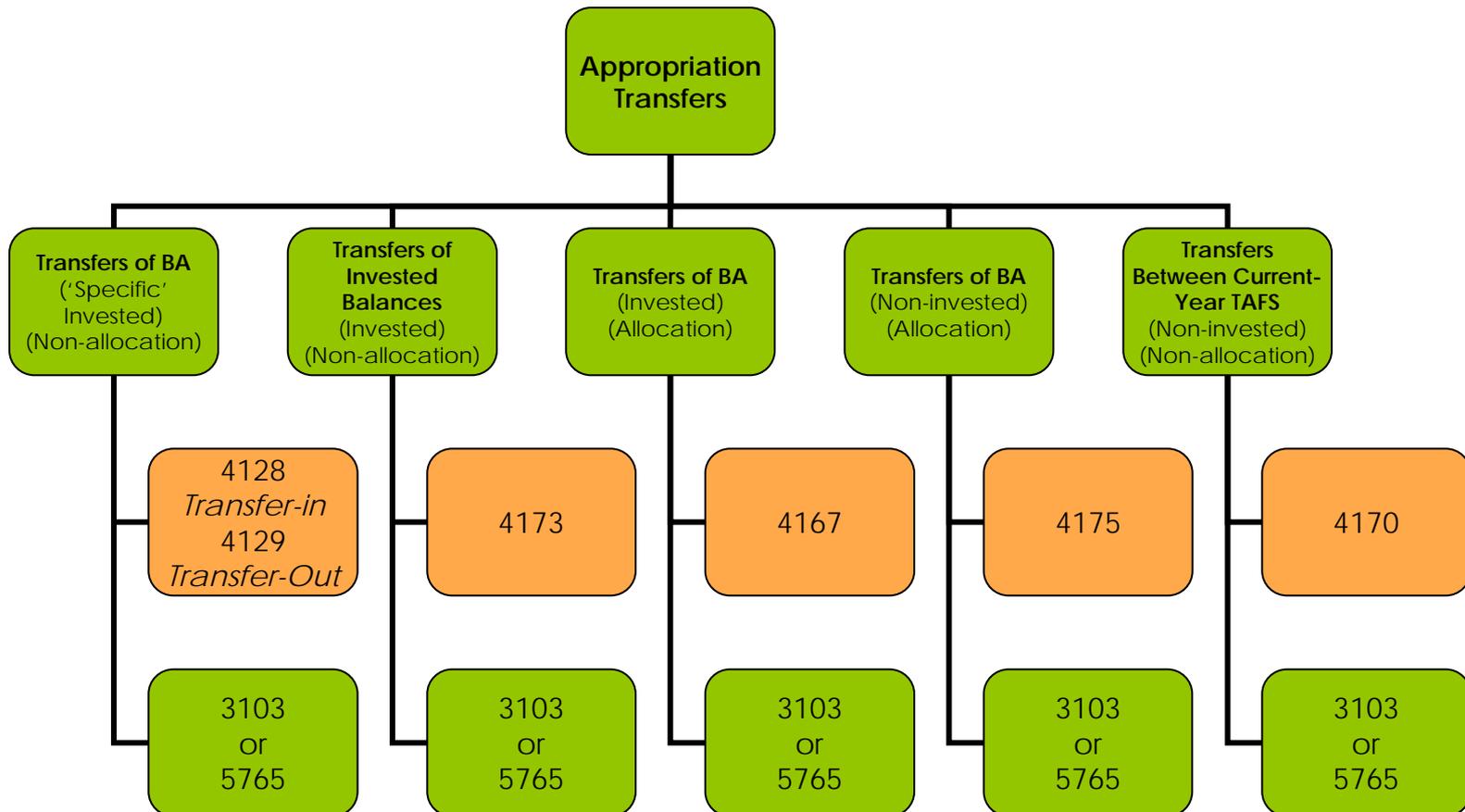
Non-expenditure Transfers (USSGL)

- Defined in the proprietary world
 - Transfer of unexpended appropriations
 - 3102/3103
 - Transfer of financing sources
 - 5755/5765
- Defined in the budgetary world
 - Appropriation transfers
 - Balance transfers
 - Transfers of General Fund receipts
 - Reappropriations



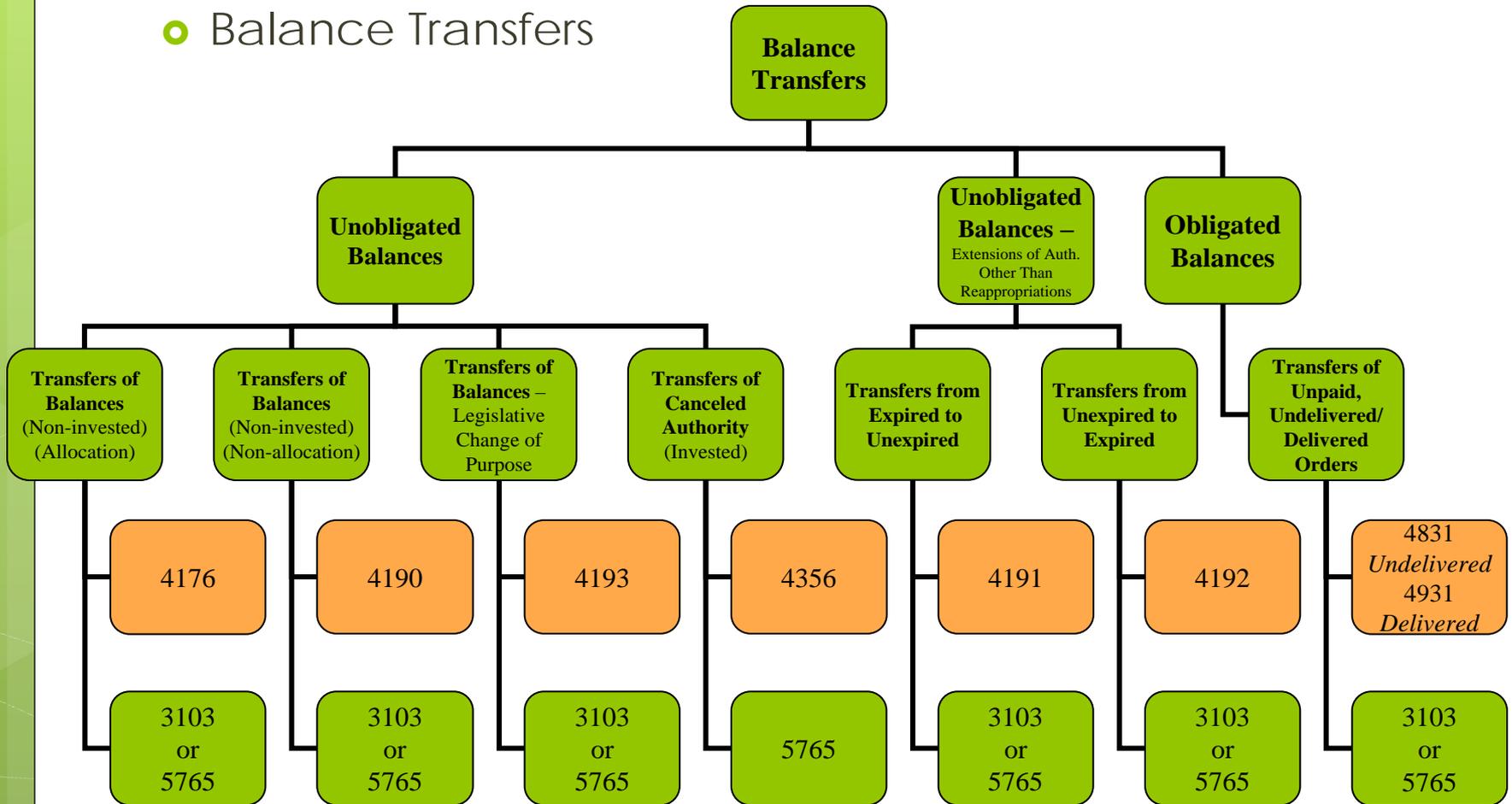
Non-expenditure Transfers (USSGL) (cont.)

- Appropriation Transfers



Non-expenditure Transfers (USSGL) (cont.)

- Balance Transfers



[New FY 2013 USSGL accounts 4196/4197 for Expired to Expired Transfers are not shown]

Non-expenditure Transfers

FACTS II

- Non fatal transfer edit (#21) compares USSGL s in NET Application to USSGL s in ATB.
- If USSGL used in NET application is wrong, report the correct USSGL in the ATB.
- “What’s New” on the FACTS II Web site:
http://fms.treas.gov/factsii/whats_new_august_window.pdf

Non-expenditure Transfers GTAS

Edits compare transfer USSGLs 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
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<input type="checkbox"/> Business Event Type	Acctg. Period ▼	Posting Date	Increase to Balance
Balance Transfer , Increase - (BXFERC)	05/2012	05/17/2012	78,100,000.00

FACTS II Revisions

How can my agency avoid the FACTSII revision window (Thursday, November 1, 2012, 10 a.m. EST through Tuesday, November 13, 2012, 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 2012 FACTS II data)
 - Budget Program and Financing Schedule (section 82 and Appendix F of OMB Circular No. A-11) (based on FY 2012 FACTS II data)
 - Statement of Budgetary Resources (OMB Circular No. A-136)
 - FY 2013 President's Budget Appendix Volume (2012 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

FACTS II Revisions (cont.)

- In MAX A-11, finish your PY column no later than November 13th, 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 FACTS II Submissions Will Lead to Errors in MAX” report at <https://max.omb.gov/community/x/vwmil>. 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 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 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

FACTS II and GTAS

FACTS II

- Submit changes only
- FACTS II closes after regular 4th quarter reporting window. Reopens 10 days later for revision window.

GTAS

- Submit complete replacement ATB
- No shutdown between 4th quarter and revision. Window will open on the 4th workday of October and close around Nov. 13.

Edit Check 18: SF 133 Line Validations

- Line 1700: Spending Authority from Offsetting Collections (Discretionary) must be greater than or equal to zero.
- Line 1800: Spending Authority from Offsetting Collections (Mandatory) must be greater than or equal to zero.

Returns of cash advances or other offsetting collections received in a prior fiscal year that must be recorded as an obligation and an outlay in the current fiscal year.

- Lines 2004: Total Obligations (Direct) and 2104: Total Obligations (Reimbursable) netted must be greater than or equal to zero.
 - Recoveries of current year unpaid or paid obligations
 - Recoveries of prior year unpaid or paid obligations

Edit Check 18: SF 133 Line Validations

- Fund Balance with Treasury (col 2, 2108) plus or minus adjustments and cancellations equals 1010.
 - Adjustments for indefinite appropriation derived from the General Fund of the US Treasury
 - Administrative withdrawals for cancelling Treasury Appropriation Fund Symbol (occurs in the fifth year of an expired Treasury Account)

NOTE: Generally, both of these transactions should not take place before September 30th of a fiscal year.

SF 133 Line Validations GTAS Edits

Number	Name	Description	Fatal/Proposed Analytical
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical
55	Total Reimbursable and Direct Obligations	Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Proposed Analytical

SF 133 Line Validations

GTAS

Number:	53		
Name:	Spending Authority, Collected, Discretionary		
Description:	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.		
Type:	Statement Line / Statement Line		
Operand:	Greater Than Or Equal (>=)		
Fatal Period:			
Proposed Analytical Period:	01,02,03,04,05,06,07,08,09,10,11,12		
	Left Side Attribute Combination	Right Side Attribute Combination	
Statement	Line Number	Zero	
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	\$0	

Discretionary versus Mandatory Unobligated Balance, Start of Year

APPORTIONMENTS ONLY

Line 1000 Unobligated balance brought forward, Oct 1 (with discretionary and mandatory unobligated balances)

- Use a Line Split that starts with the letter "D". In addition, change the Line Stub to start with the word Discretionary, e.g. Discretionary Unobligated balance, brought forward, Oct. 1.
- Use a 2nd Line 1000 with a different line split, e.g. "M", to show the mandatory balances.

Discretionary versus Mandatory Unobligated Balance, Start of Year (cont.)

- Use line splits of "E" or "A" to distinguish Estimated from Actual balances, respectively. In these cases, you would use "DE" or "DA" to indicate estimated or actual discretionary balances, respectively. Similarly, you would use "ME" or "MA" to indicate estimated or actual mandatory balances, respectively.
- Some agencies further distinguish balances by appending a number to the line split and changing the line stub to indicate the source of the balances. In these kinds of cases, the line split values may be "DA1", "DA2", and "DA3".

Appendix F of OMB Circular No. A-11

Discretionary versus Mandatory Unobligated Balance, Start of Year (cont.)

BUDGET PROGRAM AND FINANCING SCHEDULE ONLY

Line 1001 Discretionary unobligated balance brought forward, Oct 1

- Portion of amount shown on line 1000 that is classified as discretionary. The amount on this line cannot exceed the amount on line 1000.

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

Discretionary versus Mandatory Unobligated Balance, Start of Year(USSGL)

- Budget Program and Financing (P&F)
Schedule crosswalk
 - Added Line 1001 Discretionary unobligated balance brought forward, Oct 1
 - Not required to be support by USSGL accounts
 - Discretionary/Mandatory split not displayed on crosswalk

Discretionary vs. Mandatory BEA Code in FACTS II and GTAS

- BEA Code is an attribute at the USSGL level and at the TAS level
- USSGL values: discretionary, mandatory
- FACTS II TAS level: discretionary, mandatory, split
- GTAS TAS level on SMAF:
 - Expenditure TAS: Disc, mand, split
 - Receipt TAS: Governmental, net interest
- GTAS ATB reporting: BEA is reported on expenditure TAS not receipt TAS
- Validation that compares TAS level value with value used with USSGLs in the ATB

Direct versus Reimbursable Unobligated Balance, End of Year

REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES ONLY

- Line 2503 Direct unobligated balance, end of year: Portion of the sum of the amounts on detailed lines 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403 that is classified as direct. The sum of lines 2503 and 2504 equal line 2490.
- Line 2504 Reimbursable unobligated balance, end of year: Portion of the sum of the amounts on detailed lines 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403 that is classified as reimbursable. The sum of lines 2503 and 2504 equal line 2490 or the sum of the amounts on detailed lines 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.

Appendix F of OMB Circular No. A-11

Direct versus Reimbursable Unobligated Balance, End of Year (USSGL)

- SF 133: Report on Budget Execution and Budgetary Resources crosswalk
 - Added Line 2503, Direct unobligated balance, end of year
 - Added Line 2504, Reimbursable unobligated balance, end of year

Direct versus Reimbursable Unobligated Balance, End of Year (USSGL) (cont.)

USSGL Crosswalks for Fiscal 2013 Reporting:									
SF 133: Report on Budget Execution and Budgetary Resources									
Schedule P: Program and Financing (P&F), Prior Year Actual Column									
Applicability to SF133	P&F	SF 133/ P&F Line No.	Debit Funct Ind.	Credit Funct Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit / Credit	Reimb. Flag
Y	N	2503				Direct unobligated balance, end of year			
Y	N	2503	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	D
Y	N	2503	-	+	4070	Anticipated Collections From Federal Sources	E	C	D
Y	N	2503	-	+	4210	Anticipated Reimbursements and Other Income	E	C	D
Y	N	2503	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	D
Y	N	2503	-	+	4420	Unapportioned Authority - Pending Rescission	E		D
Y	N	2503	-	+	4430	Unapportioned Authority - OMB Deferral	E		D
Y	N	2503	-	+	4450	Unapportioned Authority	E		D
Y	N	2503	-	+	4450	Unapportioned Authority	E		D
Y	N	2503	-	+	4510	Apportionments	E		D
Y	N	2503	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		D
Y	N	2503	-	+	4610	Allotments - Realized Resources	E		D
Y	N	2503	-	+	4620	Unobligated Funds Exempt From Apportionment	E		D
Y	N	2503	-	+	4630	Funds Not Available for Commitment/Obligation	E		D
Y	N	2503	-	+	4650	Allotments - Expired Authority	E		D
Y	N	2503	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		D
Y	N	2503	-	+	4700	Commitments - Programs Subject to Apportionment	E		D
Y	N	2503	-	+	4720	Commitments - Programs Exempt From Apportionment	E		D
Y	N	2504				Reimbursable unobligated balance, end of year			
Y	N	2504	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	R
Y	N	2504	-	+	4070	Anticipated Collections From Federal Sources	E	C	R
Y	N	2504	-	+	4210	Anticipated Reimbursements and Other Income	E	C	R
Y	N	2504	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	R
Y	N	2504	-	+	4420	Unapportioned Authority - Pending Rescission	E		R
Y	N	2504	-	+	4430	Unapportioned Authority - OMB Deferral	E		R
Y	N	2504	-	+	4450	Unapportioned Authority	E		R
Y	N	2504	-	+	4450	Unapportioned Authority	E		R
Y	N	2504	-	+	4510	Apportionments	E		R
Y	N	2504	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		R
Y	N	2504	-	+	4610	Allotments - Realized Resources	E		R
Y	N	2504	-	+	4620	Unobligated Funds Exempt From Apportionment	E		R
Y	N	2504	-	+	4630	Funds Not Available for Commitment/Obligation	E		R
Y	N	2504	-	+	4650	Allotments - Expired Authority	E		R
Y	N	2504	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		R
Y	N	2504	-	+	4700	Commitments - Programs Subject to Apportionment	E		R
Y	N	2504	-	+	4720	Commitments - Programs Exempt From Apportionment	E		R

Direct versus Reimbursable Unobligated Balance, End of Year

No.	USSGL Account Title	Reimb Flag
445000	Unapportioned Authority	D/R
451000	Apportionments	D/R
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/R

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 1010 FBWT
CR 5XXX Revenue
- **Appropriation to Expenditure Acct**
DR 5745 Appr Rec Transferred-out
CR 1010 FBWT

Treasury Warrant
↓

Expenditure Account

- **Appropriation from Unavailable Receipt Account**
DR 1010 FBWT
CR 5740 Appr Rec Transferred-in
- DR 4114 Appropriated Trust or Special Fd Receipts
CR 4450 Unapportioned Authority

Combined Available Receipt/Expenditure Account

- **Collection of receipts immediately available for obligation**
DR 1010 FBWT
CR 5XXX Revenue
- DR 4114 Appropriated Trust or Special Fd Receipts
CR 4450 Unapportioned Authority

Unavailable vs Available Receipts FACTS II and GTAS

FACTS II

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

GTAS

- Available receipt activity is reported in the expenditure TAS
- Report unavailable receipt activity in the trial balances for unavailable receipt TAS

Unavailable vs Available Receipts

FACTS II and GTAS

GTAS con't

- 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)

SF 133 versus Statement of Budgetary Resources

The format employs three common data sections—Budgetary Resources; Change in Obligated Balance; and Budget Authority and Outlays, Net. The SF 133, Schedule P and SBR will use all three of the sections, and the SF 132 will use the common Budgetary Resources. A fourth common section, Unfunded Deficiencies, will be used in the few cases of accounts reporting deficiencies. Unique sections, such as Application of Budgetary Resources, continued to be used.

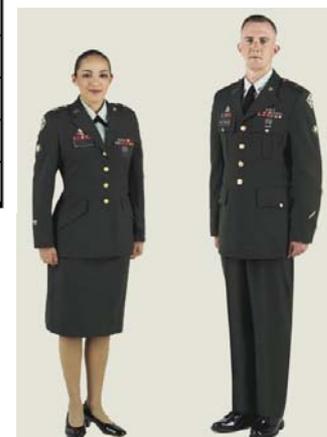
Sections	SF132	SF133	P&F	SBR
Obligations by Program Activity			X	
Budgetary Resources	X	X	X	X
Status of Budgetary Resources		X		X
Change in Obligated Balance		X	X	X
Budget Authority and Outlays, Net		X	X	X
Memorandum (non-add) Entries			X	
Application of Budgetary Resources	X			
Unfunded Deficiencies		X	X	
Guaranteed Loan Levels and Applications	X			

SF 133 versus Statement of Budgetary Resources (cont.)

OMB adopted the use of a new 4-digit line code structure where the first number of the line code indicates the section.

Line Number	Section:
0xxx	Obligations by Program Activity
1xxx	Budgetary Resources
2xxx	Status of Budgetary Resources
3xxx	Change in Obligated Balance
4xxx	Budget Authority and Outlays, Net
5xxx	Memorandum (non-add) Entries
6xxx	Application of Budgetary Resources
7xxx	Unfunded Deficiencies
8xxx	Guaranteed Loan Levels and Applications

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SF 133 versus Statement of Budgetary Resources (cont.)

The Statement of Budgetary Resources is a financial statement that is based on the SF 133 format but only includes the following lines. Refer to OMB Circular No. A-136 for guidance on preparing financial statements. The descriptions below identify the relationships of the lines of the SBR with the lines on the SF 133 and Schedule P.

	Entry	Description
Budgetary Resources:		
1000	Unobligated balance brought forward, Oct 1	See description above. This line is common to the SF 132, SF 133, schedule P and SBR.
1020	Adjustment to unobligated balance, brought forward, Oct 1 (+ or -)	See description above. This line is common to the SF 133, Schedule P and SBR. Limited to the material components that lead to restatement of the SBR. Immaterial adjustments are shown on the SBR as current year activity. Refer to OMB Circular No. A-136 for further details.
1020.5	Unobligated balance brought forward, Oct 1, as adjusted	Sum of lines 1000 and 1020 on the SF 133 and Schedule P. See description above.
1021	Recoveries of prior year unpaid obligations	See description above. This line is common to the SF 133, Schedule P and SBR.

SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description	
1043	Other changes in unobligated balance (+ or -)	Sum of lines 1010 through 1013, and 1022 through 1042.
1051	Unobligated balance from prior year budget authority, net	Equals line 1050 of the SF 133 and Schedule P. See description above.
1290	Appropriations (discretionary and mandatory)	Sum of lines 1100 through 1152, 1170 through 1174, 1200 through 1252, and 1270 through 1273 on the SF 133.
1490	Borrowing authority (discretionary and mandatory)	Sum of lines 1300 through 1330 and 1400 through 1430 on the SF 133.
1690	Contract authority (discretionary and mandatory)	Sum of lines 1500 through 1531 and 1600 through 1631 on the SF 133.
1890	Spending authority from offsetting collections (discretionary and mandatory)	Sum of lines 1700 through 1742 and 1800 through 1842 on the SF 133.
1910	Total budgetary resources	See description above. This line is common to the SF 133 and SBR. Equals Schedule P line 1930 but only for unexpired amounts.

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SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description
Status of Budgetary Resources:	
2190	Obligations incurred
2204	Apportioned
2304	Exempt from apportionment
2404	Unapportioned
2490	Unobligated balance, end of year
2500	Total budgetary resources

Sum of lines 2001 through 2003 and 2101 through 2103 on the SF 133. See descriptions above.

Sum of lines 2201 through 2203 on the SF 133. See descriptions above.

Sum of lines 2301 through 2303 on the SF 133. See descriptions above.

Sum of lines 2401 through 2403 on the SF 133. See descriptions above.

Sum of lines 2204, 2304 and 2404 on the SBR.

See description above. This line is common to the SF 133 and SBR.

SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description	
Change in Obligated Balance:		
3000	Unpaid obligations, brought forward, Oct 1	See description above. This line is common to the SF 133, Schedule P and SBR.
3010	Uncollected customer payments from Federal sources, brought forward, October 1(-)	Equals line 3060 on the SF 133 and Schedule P. See description above.
3015	Obligated balance, start of year (net), before adjustments (+ or -)	Sum of lines 3000 and 3060 on the SF 133 and Schedule P. See descriptions above.
3016	Adjustment to obligated balance, start of year (+ or -)	Sum of lines 3001 and 3061 on the SF 133 and Schedule P. See descriptions above. Limited to the material components that lead to restatement of the SBR. Immaterial adjustments are shown on the SBR as current year activity. Refer to OMB Circular No. A-136 for further details.
3021	Obligated balance, start of year (net), as adjusted	Sum of lines 3015 and 3016 on the SBR.
3032	Obligations incurred	Sum of lines 3010 and 3011 on the SF 133 and Schedule P. See descriptions above.

SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description
3040 Outlays (gross) (-)	Equals line 3020 on the SF 133 and Schedule P. See description above.
3052 Change in uncollected customer payments from Federal sources (+ or -)	Sum of lines 3070 and 3071 on the SF 133 and Schedule P. See descriptions above.
3062 Actual transfers, unpaid obligations (net) (+ or -)	Sum of lines 3030 and 3031 on the SF 133 and Schedule P. See descriptions above.
3072 Actual transfers, uncollected payments from Federal sources (net) (+ or -)	Sum of lines 3080 and 3081 on the SF 133 and Schedule P. See descriptions above.
3082 Recoveries of prior year unpaid obligations (-)	Sum of lines 3040 and 3041 on the SF 133 and Schedule P. See descriptions above.
3090 Unpaid obligations, end of year	Equals line 3050 on the SF 133 and Schedule P. See description above.

SF 133 versus Statement of Budgetary Resources (cont.)

Entry		Description
3091	Uncollected customer payments from Federal sources, end of year (-)	Equals line 3090 on the SF 133 and Schedule P. See description above.
3100	Obligated balance, end of year (net)	Equals line 3200 on the SF 133 and Schedule P. See description above.

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SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description
Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)
	Sum of lines 4000 and 4090 on the SF 133 and Schedule P. See descriptions above.
4177	Actual offsetting collections (discretionary and mandatory) (-)
	Sum of lines 4030 through 4034 and 4120 through 4124 on the SF 133 and Schedule P. See descriptions above.
4178	Change in uncollected customer payments from Federal sources (discretionary and mandatory) (+ or -)
	Sum of lines 4050, 4051, 4140, and 4141 on the SF 133 and Schedule P. See descriptions above.
4179	Anticipated offsetting collections (discretionary and mandatory) (+ or -)
	Sum of lines 4053 and 4143 on the SF 133. See descriptions above.
4180	Budget authority, net (discretionary and mandatory)
	See description above. This line is common to the SF 133, Schedule P and SBR.

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SF 133 versus Statement of Budgetary Resources (cont.)

The realigned "Change in Obligated Balance" section below is optional in FY 2012 but required in FY 2013.

Entry	Description
Change in Obligated Balance:	
<i>Unpaid obligations:</i>	
3000	Unpaid obligations, brought forward, Oct 1
3006	Adjustment to unpaid obligations, start of year (+ or -)
3012	Obligations incurred
3020	Outlays (gross) (-)
3032	Actual transfers, unpaid obligations (net) (+ or -)
3042	Recoveries of prior year unpaid obligations (-)
3050	Unpaid obligations, end of year

SF 133 versus Statement of Budgetary Resources (cont.)

	Entry	Description
	<i>Uncollected payments:</i>	
3060	Uncollected pymts, Fed sources, brought forward, Oct 1(-)	See description above. This line is common to the SF 133, Schedule P and SBR.
3066	Adjustment to uncollected pymts, Fed sources, start of year (+ or -)	Equals line 3061 on the SF 133 and Schedule P. See descriptions above. Limited to the material components that lead to restatement of the SBR. Immaterial adjustments are shown on the SBR as current year activity. Refer to OMB Circular No. A- 136 for further details.
3072	Change in uncollected pymts, Fed sources (+ or -)	Sum of lines 3070 and 3071 on the SF 133 and Schedule P. See descriptions above.
3082	Actual transfers, uncollected pymts, Fed sources (net) (+ or -)	Sum of lines 3080 and 3081 on the SF 133 and Schedule P. See descriptions above.
3090	Uncollected customer pymts, Fed sources, end of year (-)	See description above. This line is common to the SF 133, Schedule P and SBR.

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SF 133 versus Statement of Budgetary Resources (cont.)

Entry	Description
<i>Memorandum (Non-Add) Entries:</i>	
3100 Obligated balance, start of year (+ or -)	See description above. This line is common to the SF 133, Schedule P and SBR.
3200 Obligated balance, end of year (+ or -)	See description above. This line is common to the SF 133, Schedule P and SBR.

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SF 133 versus Statement of Budgetary Resources (USSGL)

- Separate crosswalks
 - SF 133 Report on Budget Execution and Budgetary Resources
 - Statement of Budgetary Resources

SF 133 vs. Statement of Budgetary Resources FACTS II and GTAS

SF 133 report is available in both FACTS II and GTAS. SBR is not available.

An agency-wide SF 133 is available in both FACTS II and GTAS. This report can be run by FR entity in GTAS.

Quarterly Distributed Offsetting Receipts by Department is available on Monthly Treasury Statement web site:

<http://fms.treas.gov/mts/index.html>

QUESTIONS???

