



USSGL Accounting and Budget Execution

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What do we stand for?

- **U**nited
- **S**tates
- **S**tandard
- **G**eneral
- **L**edger



USSGL = LAW

- FFMIA - Title 31
- Apply the USSGL at the transaction level

Budgetary accounting is part of the USSGL



Key Points

- USSGL at the Transaction Level
- Budgetary Accounting = Trial Balances
- Trial Balances = Crosswalks
- Crosswalks = FACTS2/FIRST/GTAS
- FACTS2/FIRST/GTAS = Execution Reports



What is Budgetary Accounting?

It's not Jumbo Shrimp!!!!

Budgeting and Accounting are
NOT contradictory terms
REALLY – it's not an oxymoron

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Budgetary Accounting

- In proprietary accounting
 - $\text{Asset} = \text{Liabilities} + \text{Equity}$

- In budgetary accounting
 - Resources = Status of Resources, or
 - SF-133 Line 7 = Line 11 (old way), or
 - SF-133 Line 1910 = Line 2500 (realigned way)



Budgetary Accounting

- But ...
- Over 150 budgetary USSGL accounts and 20 attributes to those USSGL accounts



Share What?

- The basics...
 - What type of TAFS (Treasury Appropriation Fund Symbol)?
 - General Fund?
 - Revolving Fund?
 - Trust or Special Fund?
 - “Available” or “Unavailable”?
 - What is the TAFS period of availability?
 - X-year?
 - Fiscal year?
 - Annual or Multi-year?



Share What?

- If you're recording basic resources...
 - Appropriation
 - Regular – Advanced from Future Year, Advanced in Prior Year
 - Advance Appropriation
 - Reappropriation
 - Contract Authority
 - Spending Authority from Offsetting Collections
 - Transaction Partner – Fed, NonFed, NonFed Exception
 - Borrowing Authority
 - Borrowing Source – Treasury, Federal Financing Bank or Public
 - BEA Category – Mandatory, Discretionary



Share What?

- If you're recording transfers...

Is it Expenditure or Nonexpenditure?

- Expenditure Transfers require the same information as obligations and outlays
- Nonexpenditure transfers – transfers of resources
 - Direct Transfer Agency
 - Direct Transfer Account



Share What?

- If you're recording status changes...
 - Obligations and outlays
 - Reimbursable, Direct
 - Apportionment Category – A, B, Exempt
 - Category B – Program Report Category
 - Unobligated balance
 - Apportioned or Exempt from Apportionment
 - Available in Current Period or Subsequent Period
 - Unapportioned –
 - Deferred or Withheld Pending Rescission



The Results

The Key to Reporting Success



A USSGL Compliant Trial Balance



USSGL Crosswalk to the FY 2010 SF-133

The Magic

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting				USSGL Account Attributes																									
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Deficie- ncy Flag	Prior- Year Adj.	SF133 TAFS Status	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
SCHEDULE OF BUDGETARY RESOURCES																													
Unobligated balance:																													
1000				Unobligated balance brought forward, October 1																								3	
1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B																X	U							
1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B																X	U/E							
1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B																X	U/E							
1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B																X	U							
1000	+	-	4137	Transfers of Contract Authority	B																X	U/E							
1000	+	-	4139	Contract Authority Carried Forward	B																X	U/E							
1000	+	-	4149	Borrowing Authority Carried Forward	B																X	U/E							
1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B																X	U/E							
1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B																X	U/E							
1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B																X	U/E							
1000	+	-	4201	Total Actual Resources - Collected	B																X	U/E							
1000	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E			X	U/E							
1000	+	-	4222	Unfilled Customer Orders With Advance	B																X	U/E							
1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B																X	U/E							
1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B														F/E		X	U/E							
1000	+	-	4283	Interest Receivable From Treasury	B																X	U/E							
1000	+	-	4285	Receivable From the Liquidating Fund	B																X	U/E							
1000	+	-	4286	Receivable From the Financing Fund	B																X	U/E							
1000	+	-	4287	Other Federal Receivables	B																X	U/E							
1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B																X	U							
1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B																X	U							
1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B																X	U							
1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B																X	U							
1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																X	U/E							
1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X	U/E							
1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B																X	U/E							
1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X	U							
Nonexpenditure transfers of unobligated balance to or from other accounts:																													
1010 Unobligated balance transferred to other accounts (-)																													
1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C															X	U/E							
1010	+	-	4190	Transfers - Prior-Year Balances	E	C															X	U							
1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C															X	E							
1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C															X	E							
1011 Unobligated balance transferred from other accounts																													
1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D															X	U/E							
1011	+	-	4190	Transfers - Prior-Year Balances	E	D															X	U							
1011	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C															X	E							
1011	+	-	4192	Balance Transfers - Unexpired to Expired	E	D															X	E							

Edits, Validations and Tie-Points



- Predefined expectations of what data or data combinations are correct and will be accepted as system input
- Examples:
 - Relationships between TAFS Fund Groups and USSGL accounts
 - Relationships among sets of various USSGL account balances
 - Within the Budgetary accounts or Reports
 - Within the Proprietary accounts or Statements
 - Between Budgetary and Proprietary accounts or Reports and Statements



Using the USSGL

- What's in it for you?
 - More accurate Trial Balances to Treasury
 - FACTS2 currently
 - GTAS/FIRST in FY 2013
 - More accurate reports and easier to adapt to new reporting requirements
 - Realigned SF-133 in FY 2010
 - Realigned P&F in FY 2011



USSGL Information

- USSGL Website for contact info, crosswalks ...

www.fms.treas.gov/ussgl

Finding the FY 2010 SF133 Crosswalk

www.fms.treas.gov/ussgl/tfm_releases/09-02/2010/part2_current.html