U.S. SGL Attribute
Year_Of_Budget_Authority

1. What is "Year_Of_Budget_Authority"?

Year_Of_Budget_Authority is a U.S. Standard General Ledger (USSGL) attribute that distinguishes between outlays from new budget authority versus outlays from balances. It is used for no-year Treasury Appropriation Fund Symbol (TAFS). It is not used for annual or multi-year TAFS. It is also not used for no-year credit financing TAFS.

2. When was this first described in the Treasury Financial Manual?

This attribute was first published in the Treasury Financial Manual (TFM) USSGL supplement, Transmittal letter No. S2 98-01 dated April 2, 1998. It has been included in each subsequent TFM USSGL supplement. It was included in the USSGL attribute definitions and in the USSGL to the Budget Program and Financing (P&F) schedule crosswalk.

3. What is the purpose of this USSGL attribute?

Various laws that cause budgetary reporting requirements are interpreted in OMB Circular No. A-11. Various reporting requirements contained in OMB and FASAB guidance are interpreted in the Standard General Ledger (USSGL) guidance to ensure consistent reporting Government-wide.

OMB Circular No. A-11 defines the lines contained in the Budget P&F schedule including the amounts to be reported on the actual column of the schedule. The Budget P&F schedule contains lines P 8690 and P 8697 that report "outlays from new authority" and lines P 8693 and P 8697 that report "outlays from balances" because the Budget Enforcement Act of 1990 requires this distinction. Each account's outlays offset by its collections, when totaled, make up the Federal surplus or deficit. The Budget Enforcement Act helps decision-makers monitor and control the surplus or deficit. This information has been reported in the published Budget Appendix at the budget account level since the 1997 Budget.

4. For no-year TAFS, how did my budget office previously distinguish between outlays from "new authority" and "balances"?

You should carefully review the actual column of the most recent President's Budget Appendix and consult with your budget office to determine how this was done last year for your accounts. The Budget Appendix is available at www.whitehouse.gov/omb/budget.

5. Does this affect how I can use my no-year funds?

No. This affects how your no-year funds are accounted for and reported on. However, it does not affect the period of availability of your no-year funds or how they are collected, obligated, or disbursed.

6. Is this needed in each quarter or only the fourth quarter?

Each quarter.

7. For annual TAFS, how does FACTS II distinguish between outlays from "new authority" and "balances"?

You do not need to use Year_Of_Budget_Authority with annual TAFS. This is because any outlays from budgetary resources in an unexpired annual TAFS are, by definition, "outlays from new authority". Any outlays from budgetary resources in an expired annual TAFS are, by definition, "outlays from balances". For example, in the fourth quarter of FY 2002 reporting period, if a 1995 TAFS reports outlays, then those outlays would be from balances. Conversely, in the fourth quarter of FY 2002 reporting period, if a 2002 TAFS reports outlays, then those outlays would be from new authority.

By using the Report_Fiscal_Year attribute in conjunction with the Fiscal_Year1 attribute and the Fiscal_Year2 attribute, FACTS II can calculate which outlays from annual TAFS are from new authority or from balances. This calculation is not possible for no-year accounts without Year_Of_Budget_Authority because no-year accounts contain both new authority and balances.

8. For multi-year TAFS, how does FACTS II distinguish between outlays from "new authority" and "balances"?

You do not need to use Year_Of_Budget_Authority with multi-year TAFS. The calculation is similar to annual TAFS except that it is based on the first year of the period of availability. For example, in the fourth quarter of FY 2002 reporting period, if a 1999/2002 TAFS reports outlays, then those outlays would be from balances. Conversely, in the fourth quarter of FY 2002 reporting period, if a 2002/2004 TAFS reports outlays, then those outlays would be from new authority.

9. For no-year TAFS, how does FACTS II distinguish between outlays from "new authority" and "balances"?

You need to use Year_Of_Budget_Authority with no-year TAFS. You should classify any outlays from a budgetary resource that occur in the fiscal year that the resource first becomes available for obligation as "outlays from new authority". You should classify any other outlays as "outlays from balances".

Specifically, "outlays from new authority" means outlays from budget authority (net of amounts that are temporarily or permanently unavailable for obligation) and spending authority from offsetting collections (gross). You should classify any other outlays as "outlays from balances".

10. Although the P&F requirement only addresses outlays, will this affect other USSGL accounts?

Yes. In order to determine whether outlays are from new authority or balances, you may need to keep track of this for budgetary resources, new obligations incurred, and obligated balances.

However, FACTS II will only collect Year_Of_Budget_Authority information for USSGLs accounts that crosswalk to P&F lines 8690, 8693, 8697 and 8698 (e.g. USSGLs 4802, 4902, 4882, and 4982).

Conceptually one might only keep track of the "outlays from new authority" and then classify all other outlays as "outlays from balances". You must apply your own professional judgement when implementing guidance.

11. Should I use Year_Of_Budget_Authority for outlays from all budgetary resources or just for outlays from budget authority?

All budgetary resources, not just budget authority.

12. How are no-year TAFS reported on the SF-133 and how does this affect Year_Of_Budget_Authority?

An example would be a no-year TAFS that receives an "appropriation" of $100 million (SF 133 line 1A) in FY 2002.

- During FY 2002, the TAFS incurs "obligations" of $40 million (SF 133 line 8A1) and "outlays" $20 million (SF 133 line 15A).
  - These outlays would be classified as "outlays from new authority" in the Year_Of_Budget_Authority USSGL attribute.
- At the end of FY 2002, the "unobligated balance" would be $60 million (SF 133 line 9A1) and the "obligated balance, net, end of year" would be $20 million (SF 133 line 14C).

- In the beginning of FY 2003, the "unobligated balance, brought forward October 1" would be $60 million (SF 133 line 2A) and the "obligated balance, net as of October 1" would be $20 million (SF 133 line 12).
- During FY 2003, your agency incurs "obligations" of $60 million (SF 133 line 8A1) and "outlays" of $80 million (SF 133 line 15A).
  - These outlays would be classified as "outlays from balances" in the Year_Of_Budget_Authority USSGL attribute.

13. How does this Year_Of_Budget_Authority help me calculate outlay rate estimates for no-year TAFS?

An "outlay rate" (also called "spendout rate") indicates how quickly budget authority will be outlayed. It is calculated by dividing the amount of outlays by the amount of budget authority in any one year. To properly calculate an outlay rate, you need adequate supporting actuals.

For annual and multi-year TAFS, it is relatively straightforward to calculate outlay rates, by dividing the amounts of outlays by the resources that the outlays flow from. For no-year TAFS, you need to know which year the resources became available.

If your actual outlay rate is significantly different than your estimated outlay rate, then you should review your outlay rates for accuracy. Conceptually, you should speak with your budget office each year to review outlay rates for each TAFS. The following illustration shows how outlay rates can be calculated.

	Fiscal Year			
	1998	**1999**	**2000**	**2001**
Budget Analyst Perspective:				
Appropriation (no-year)	150	150	155	155
Gross outlays based on Spendout Rate:				
25% first year of availability	37.5	37.5	38.75	38.75
45% second year		67.5	67.5	69.75
30% third year			45	45
Total Gross Outlays	37.5	105	151.25	153.5
Outlays from New Budget Authority	37.5	37.5	38.75	38.75
Outlays from Balances	0	67.5	112.5	114.75

Outlays from New Budget Authority matches budget analyst estimate

Accountant's Perspective:	
Gross outlays reported via FACTS II and reflected on SF 133 line 15B	175
Outlays from New Budget Authority	38.75
Outlays from Balances	136.25

Actual gross outlays from Balances do not match the budget analyst estimate

Without the Year_Of_Budget_Authority attribute, the budget analyst will not have any actual data that can confirm whether the outlay rate should be modified. By not having this knowledge, the budget analyst will continue to calculate outlay rates that are not appropriate and apply them to future resources. This may cause you to report incorrect information to decision-makers.

14. Why is "Year_Of_Budget Authority" not used for credit financing accounts?

Credit financing accounts are non-budgetary and are not required to distinguish between "outlays from new authority" or "outlays from balances" in OMB Circular No. A-11, section 85.

15. Does the attribute domain value for Year_of_Budget_Authority remain static?

No. If the new budget authority is outlayed in the first year of availability, the attribute domain value does not change. However, if an unobligated or obligated balance, which resulted form new budget authority, is not outlayed in the first year, you need to change the attribute domain value for these amounts (obligated and unobligated) from "NEW" to "BAL". This change should occur after pre-closing and prior to the beginning of the next fiscal year.