

FACTS II

What's New?

December 2012 Fiscal Year Reporting

Frequency of FACTS II Reporting

The frequency of FACTS II reporting will increase from 4 reporting windows to 7 reporting windows. This means FACTS II will be open additionally in August, September and December beginning fiscal year 2012. Data will still need to be certified for the extra reporting windows.

Reporting in December

For the additional reporting window in December, agencies should report transactions using Quarter 1 2012 in FACTS II. **Additional reporting windows will not be saved in FACTS II.** Print any reports you may need to reference because January reporting window will replace December data. Also, because extra reporting windows will not be saved in FACTS II, you will not be able to report supplementals for extra reporting windows.

Direct-Reimbursable Attribute for Unobligated USSGLs

In FY 2012, FACTS II will require agencies to provide a direct-reimbursable distinction when reporting end-of-year unobligated balances accounts for each Treasury Appropriation Symbol (TAS). The SGL accounts that go into end-of-year unobligated balances are shown below:

SGL Acct	Debit/Credit
4060	C
4070	C
4210	C
4310	C

4420	C or D
4430	C or D
4450	C or D
4510	C or D
4590	C or D
4610	C or D
4620	C or D
4630	C or D
4690	C or D
4700	C or D
4720	C or D

Background

OMB and FMS believe that agencies in their financial systems keep separate track of unobligated balances from 1) direct appropriations versus 2) unobligated balances from offsetting collections \ reimbursable agreements. While agencies need to maintain this distinction to carry out their programs, they have not reported this information to FACTS II in the past. Effective FY 2012, OMB is requiring agencies to report this information to respond to demands from both Congress and the Administration to provide better information on unobligated balances at a TAS level in every agency. Congress uses this information to make future funding decisions, and to formulating proposals for across-the-board (ATB) rescissions. In addition, the Administration and OMB uses this same information in evaluating the proposals put forth by Congress

As a general rule, unobligated balances from direct appropriations are subject to ATB rescissions, while other (e.g. reimbursable) unobligated balances are not. In analyzing FY 2011 third quarter FACTS II \ SF 133 reports, OMB found that nearly 60 percent of all unobligated balances are in TASs with both appropriated and reimbursable funding. This is very significant because neither Congress nor the Administration can readily use this information to determine what portions of unobligated balances from these TASs are available for ATB rescissions. The table below illustrates the problem.

<u>Category</u>	<u>Unobligated Balance (FY 2011, 3rd Quarter)</u>	<u>Percent</u>
TASs with strictly appropriated funds	~ \$193 Billion	33%
TASs with strictly reimbursable funds	~ \$50 Billion	8%

TASs with both kinds of funds	~ \$347 Billion	59%
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Approach:

Recognizing it will take time for agencies to compile the information for their FACTS II submissions, OMB working with FMS developed a phased approach for agencies to start reporting this information in FACTS II in FY 2012. The table below shows what values you will need to provide to FACTS II starting in FY 2012.

Time Period	Bulk File Values Allowed	Data Entry Screen Dropdown Values	Data Entry Screen Default Value
Prior to Quarter 3	X, D, R	X, D, R	X
Quarter 3 and beyond	D, R	D, R	X

This is what each of the domain values means:

X for default, meaning you don't know whether to use D or R

D for Direct appropriation; and,

R for reimbursable;

The X (or default) value is available for half the year to provide time for agencies with TASs that have split balances to make adjustments needed to properly break out these balances.

In addition, agencies submitting bulk files can use a blank. However, FACTS II will convert the blank to an X prior to 3rd quarter.

New FACTS II Edit: Edit 21 Transfer Edit

The Transfer edit will compare the following USSGLs amounts reported in the GWA Net application to USSGLs amounts reported in FACTS II. The USSGLs included in the edit are as follows:

SGL

Account

<u>Num</u>	<u>SGL Account Description</u>
4137	Transfers of Contract Authority
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances

- 4167 Allocations of Realized Authority - Transferred from Invested Balances
Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested
- 4168 Balances - Temporary Reduction
- 4170 Transfers - Current-Year Authority
- 4171 Non-Allocation Transfers of Invested Balances - Receivable
- 4172 Non-Allocation Transfers of Invested Balances - Payable
- 4173 Non-Allocation Transfers of Invested Balances - Transferred
- 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- 4176 Allocation Transfer of Prior-Year Balances
- 4190 Transfers - Prior-Year Balances
- 4192 Balance Transfers - Unexpired to Expired
- 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
- 4199 Transfer of Expired Expenditure Transfers - Receivable
- 4230 Unfilled Customer Orders Without Advance - Transferred
- 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
- 4233 Reimbursements and Other Income Earned - Receivable - Transferred
- 4234 Other Federal Receivables - Transferred
- 4831 Undelivered Orders - Obligations Transferred, Unpaid
- 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- 4931 Delivered Orders - Obligations Transferred, Unpaid

Basically, Edit 21 will work as follows:

	<u>Reported in FACTS II</u>	<u>Reported in GWA Net</u>	<u>Pass or Fail</u>
Scenario 1	4170 Debit \$25.00	4175 Debit \$25.00	FAIL
Scenario 2	4170 Debit \$25.00	4170 Debit \$25.00	PASS
Scenario 3	4190 Debit \$50.00	Nothing	FAIL
Scenario 4	Nothing	4190 Debit 50.00	FAIL

In conclusion, you must report the same USSGL and the same amount in both FACTS II and the GWA Net application. Edit 21 will be a soft edit.

Edit 5 and Edit 7

Edit 5: Fund Resources = Fund Equities will be a “hard” edit quarters 3 and 4. In previous quarters, Edit 5 was only “hard” for quarter 4. This will apply to the additional reporting quarters in August, and September as well. This means you will have to pass edit 5 beginning in Quarter 3 (July window) to certify your data.

Edit 7: Treasury Fund Balance Verification will become a “hard” edit for all FACTS II reporting windows beginning 1st Quarter 2012. This means you will have to pass edit 7 for all quarters and extra reporting windows to certify your data.

Non Federal Exception

Beginning 1st Quarter 2011, the transaction partner domain value “E” Non Federal Exception will be limited to specific TAFS. Refer to the list below for TAFS that are allowed to use “E” Non Federal exception in their FACTS II Reporting. If your TAFS is not in the list below you will be limited to the domain value “X” Non Federal and/or “F” Federal. For USSGLS 4221, 4251 and 4230 if you are not on the list you will only have the option of “F” Federal.

Please Note: This restriction only applies to USSGL accounts 4221, 4251, 4230, 4233 and 4212.

Department of Agriculture

12	4609	Working Capital Fund
12	5410	Inspector General, Assets Forfeiture
12	1801	National Agricultural Statistics Service
12	1400	Salaries and Expenses
12	1500	Research and Education Activities
12	1600	Salaries and Expenses
12	5161	Salaries and Expenses
12	3700	Salaries and Expenses
12	4050	Limitation on Inspection and Weighing Services Expenses
12	2500	Marketing Services
12	0600	Salaries and Expenses
12	1103	Capital Improvement and Maintenance
12	1104	Forest and Rangeland Research
12	1105	State and Private Forestry
12	1106	National Forest System
12	1115	Wild land Fire Management
12	4605	Working Capital Fund
12	8028	Cooperative Work Trust Fund

Department of Commerce

13	1006	Salary and Expenses
13	1440	Operations, Research, and Facilities - Recovery Act
13	1450	Operations, Research, and Facilities
13	0300	Operations and Administration

National Technical Information Service

13	4295	NTIS Revolving Fund
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Department of Defense

17	1804	Operation and Maintenance, Navy
17	1810	Other Procurement, Navy
21	2032	Missile Procurement, Army

Department of the Interior

14	0680	Water and Related Resources
14	1125	Wild Fire Management
14	5017	Service Charges, Deposits, and Forfeitures
14	8069	Land and Resources Management Trust Fund
14	5015	Abandoned Mine Reclamation Fund
14	0803	Surveys, Investigations, and Research, Recovery Act
14	0804	Surveys, Investigations, and Research
14	1610	Resource Management, Recovery Act
14	1611	Resource Management
14	1612	Construction
14	5020	Land Acquisition
14	4523	Working Capital Fund
14	4529	Interior Franchise Fund

Department of Justice

15	1300	Salaries and Expenses
15	0200	Salaries and Expenses, FBI
15	1100	Salaries and Expenses DEA
15	1060	Salaries and Expenses Bureau of Prisons

Department of the Treasury

20	1008	Salaries and Expenses
20	4502	Bureau of Engraving and Printing Fund

Department of Transportation

69	4089	Saint Lawrence Seaway Development Corporation
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Department of Homeland Security

70	0509	Salaries and Expenses, Federal Law Enforcement Training Center
70	0530	Salaries and Expenses, Customs and Border Protection
70	5694	Other Border Protection
70	5687	Refunds, Transfers, and Expenses of Operation, Puerto Rico
70	0542	Federal Protective Service
70	0500	Flood Map Modernization Fund
70	0610	United States Coast Guard, Operating Expense

National Aeronautics and Space Administration

80	0109	Office of Inspector General
80	0110	Science, Aeronautics and Technology
80	0111	Human Space Flight

80 0114 Science, Aeronautics, and Exploration
80 0115 Space Operations
80 0122 Cross Agency Support
80 4546 Working Capital Fund

Executive Office of the President

11 0109 White House Repair and Restoration
11 0210 Operating Expenses

Commodity Futures Trading Corporation

95 1400 Commodity Futures Trading Commission

District of Columbia Courts

95 1712 Federal Payment to the District of Columbia Courts

Farm Credit Administration

78 4131 Limitation on Administrative Expenses

Federal Deposit Insurance Corporation

51 4596 Deposit Insurance Fund

National Archives and Records Administration

88 4578 Records Center Revolving Fund

National Credit Union Administration

25 4468 Credit Union Share Insurance Fund

Tennessee Valley Authority

64 4110 Tennessee Valley Authority Fund

Federal Mediation and Conciliation Service

93 0100 Salaries and Expenses

Presidio Trust

95 4331 Presidio Trust