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71.1 Relationship to Treasury appropriation or fund accounts.

Treasury sets up appropriations and fund accounts based on the availability of the resources in the account. When Congress provides budget authority for a particular purpose or under a particular title, it also provides a specific period for which the budget authority is available for obligation. This availability may be annual, multi-year, or no-year. Treasury establishes separate accounts for each annual, multi-year, or no-year amount appropriated.

For the reporting requirements of this Circular and presentation of data in the budget, appropriations and other types of budget authority provided to an account with the same or similar titles for the years covered by the budget are considered to be a single account under a single title (see the definition of budget account in section 20.3). In addition, two or more accounts may be merged or consolidated for budget presentation purposes into a single account (see sections 71.6 and 71.7). Note that this differs from budget execution requirements, where you must report data for each separate appropriation or fund account established by Treasury.

71.2 Aligning budget accounts with programs.

Budget accounts should provide the basis for effective control over agency programs and should facilitate the presentation of information for the congressional and the executive branch budget processes. You should include proposed programs that are closely related to existing appropriation accounts in those accounts. You should include major new programs that are significantly different from others in substance or in type in separate budget accounts.

Review your budget account structure and propose changes that would align budget accounts providing resources for a program with program results. In particular, keep in mind the link between resources and results when:

- C Proposing budget account changes in response to legislative and conceptual changes;
- C Considering changes to GPRA activity structure in annual performance plans (see section 220.9 in Part 2);

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- C Developing budget requests for acquiring capital assets (see Part 3);
- C Reviewing small accounts that provide partial financing for a program financed mostly by another account; to the extent possible, consolidate or merge such accounts with the primary account supporting the program.

When goods and services financed by one budget account are used to achieve performance results for a program in another budget account, consider charging the program for those goods and services through a reimbursable agreement or permitting the program to purchase them competitively.

71.3 Changing account and budget structure.

You must obtain approval from OMB if you want to propose changes in account or organizational structure. These changes include the following:

- C Establishment of new accounts.
- C Changes in account titles.
- C Account mergers.
- C Changes in the presentation sequence of existing accounts.
- C New methods of financing programs.
- C Changes in the activity structure used for the program and financing schedule.
- C Changes in functional, subfunctional, and receipt classifications.
 - Reorganizations.

Until requests are approved, base budget materials on the existing structure. If changes are approved, you must revise budget schedules and other materials accordingly.

You should request approval for changes in budget structure by October 1, unless OMB specifies an earlier due date. If a change is dependent on pending decisions or results from late congressional action or other circumstances beyond your control, submit the request as soon as possible after October 1. If prospective internal reorganizations are likely to require budget structure changes, obtain OMB approval prior to implementing the reorganization.

71.4 Reimbursements.

Include advances or reimbursements lawfully credited to expenditure accounts (including advances received under the authority of the Economy Act (31 U.S.C. 1535 and 1536)) as spending authority from offsetting collections in the budget schedules of the receiving account. If the payments are from other government accounts, the paying account will include obligations in the amount of the payment in its schedules.

71.5 Allocations.

Allocations are the amounts of budget authority and other resources transferred to other agencies or bureaus to carry out the purposes of the parent account that are placed in separate Treasury transfer appropriation accounts (see section 20.4(l)). For the purposes of budget presentation, the budget schedules of the parent

account will reflect these transactions as part of that account's regular activities. However, FTEs funded by allocations will be reported in the receiving account, not the parent account. Object class schedules and personnel summaries will identify allocations separately (see sections 83.15 and 86.1).

71.6 Merged accounts.

Sometimes, amounts from several accounts may be merged into a single account for budget presentation purposes:

- C When two or more appropriation accounts are replaced by a single appropriation, amounts in the old accounts will be merged into the schedules for the single account.
- C When it is desirable to merge several appropriations into a single account and to request budget year appropriations on that basis. The objective of account mergers is to permit flexibility in achieving program goals by managing and budgeting at a higher level of aggregation. However, this objective must be balanced against other needs, including the need for public disclosure and review and control by the President and Congress.
- Revolving fund feeder accounts, which are appropriation accounts whose budgetary resources are available only for transfer to specified revolving fund accounts, will be merged into the revolving funds to which they relate. Do not separately identify the amounts included in the feeder accounts.

You must obtain approval from OMB for account mergers and ensure that the mergers are reflected correctly on the Budget Account Title file (see section 79.1).

71.7 Consolidated accounts.

Submit a single set of schedules for two or more accounts of a bureau (or an agency, when appropriations are not made by bureaus) for:

- C Federal fund accounts for which no budget authority is anticipated after the past year;
- C Permanent general and special fund appropriations that are used for similar purposes or where accounts contain small sums that have no direct bearing on programs financed by current appropriations; and
- C Small trust fund accounts.

You should also consolidate below threshold accounts (that is, accounts with amounts of \$500,000 or less) with larger accounts. For this purpose, below threshold trust fund accounts may be consolidated with general fund accounts.

You must obtain approval from OMB for account consolidations and ensure that the consolidations are reflected correctly on the Budget Account Title file (see section 79.1).

71.8 Certain accounting adjustments.

When an appropriation is available to an agency to pay a cost that benefits another appropriation that is also available to pay the cost, 31 U.S.C. 1534 permits the first appropriation to be charged initially as long as the charge is moved to the appropriation benefitted before the end of the fiscal year. Do not report the initial charge and succeeding adjustment.