Reporting 101

School Operations

February 4, 2016

Budget Formulation Process
Example: FY 2016

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep

CY 2013   **CY 2014**

FY 2014
- Offices hold Tribal budget meetings (Dec–Feb)
- Tribes attend TBAC Nat'l mtg (Mar)
- RO/CO input; Budget Devel. Submit to DOI (Apr–May)
- DOI mark-up/Sec'y briefings IA appeals; Budget submitted to OMB (Jun–Sep)

CY 2014   **CY 2015**

FY 2015
- OMB/DOI/IA negotiate on President's Budget; Briefings, mark-ups, appeals (Oct–Jan)
- President submits to Congress (Feb)
- Congr. Brief'gs to staff &Cong. Hearings; Effect and Capability Statements (Mar–Apr)
- Congressional mark-up of budget (May–Sep)

CY 2015   **CY 2016**

FY 2016
- Enacted budget received, or Continuing Resolutions if no enacted budget received (Oct–Dec)

FY 2017
- Execute FY 2016 budget

CY 2016   **CY 2017**

- Continue executing FY 2016 budget (as necessary); Review of unobligated funds for redistribution

Translating Formulation to Execution

Budget Formulation   **Budget Execution**

Activity ⟵───────────────── ~~*Fund*~~

Subactivity ⟵─────────────⟶ *Elementary/Secondary*

Program ⟵─────────────⟶ *Budget Activity*

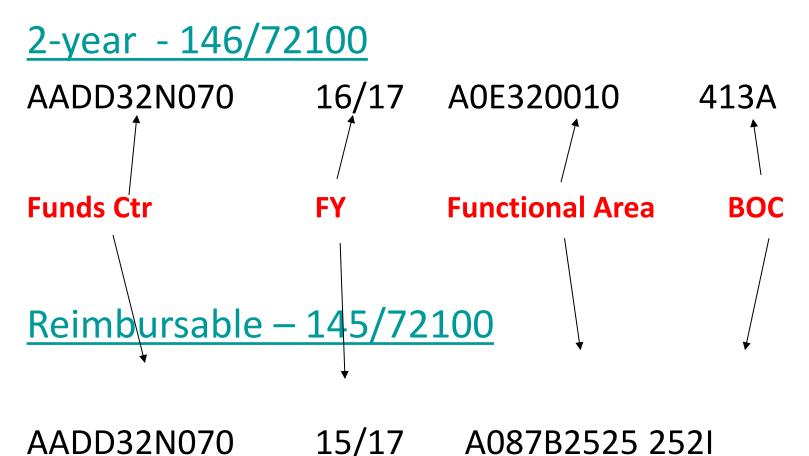| |
|---|
| Subactivity
Program Element |
| Elementary and Secondary (forward funded)
    ISEP Formula Funds
    ISEP Program Adjustments
    Education Program Enhancements
    Student Transportation
    Early Child and Family Development
    Tribal Grant Support Costs |

Lines of Accounting (LOA)

- Lines of Accounting

2-year - 146/72100

AADD32N070   16/17   A0E320010   413A

Funds Ctr   **FY**   **Functional Area**   **BOC**

Reimbursable – 145/72100

AADD32N070   15/17   A087B2525 252I

Accounting Periods/Years

Accounting Periods (Fiscal year)

1st Fiscal Quarter:

AP1->001/2016: October-2015

AP2->002/2016: November-2015

AP3->003/2016: December-2015

2nd Fiscal Quarter:

AP4->004/2016: January-2016

AP5->005/2016: February-2016

AP6->006/2016: March-2016

3rd Fiscal Quarter:

AP7->007/2016: April-2016

AP8->008/2016: May-2016

AP9->009/2016: June-2016

4th Fiscal Quarter:

AP10->010/2016: July-2016

AP11->011/2016: August-2016

AP12->012/2016: Sept.-2016

Report Headers

Fund Status

Fund: 156A2100DD (two year)

146A2100RM (reimbursable three year)

Budget Activity: A0E30- ISEP

(First 5 characters of the Functional Area)

Budget Program: A0E300010-Basic Instruction

(First 9 characters of the Functional Area)

Report Headers

Fund Status continued….

Consumable Budget: Funds loaded into FBMS at the Version 1 SALT level (should mirror FDD/FED document)

Commitments: PR is certified in SAP and goes into PRISM

Unliquidated Obligations (UDO): Grant amendment is released in PRISM for payment (obligation)

Total Expenditures: ASAP draw down

Total Obligations(Including Commitments):

Available Funds: Consumable Budget minus Total Obligations

Report Headers

Transaction and UDO Report Notes

<u>Transaction:</u>

Posting Date (per SPL)

Fiscal Year/Period

Commit/Obligation Line Items

FI Line Items (Invoice/Payments)

<u>UDO:</u>

Last Update Date

Period of Performance From

Period of Performance To

Delivery Date

Days Elapsed

Appropriations Law

- Purpose
  - Is the purpose of the expenditure/obligation proper?
  - 31 USC § 1301(a) – Purpose statute
- Amount
  - Is the expenditure/obligation within the amount appropriated/available?
  - Antideficiency Act - 31 USC §§1341-51; 1511-1519
- Time
  - Will the obligation of funds occur within the period of time during which the funds are available?
  - *Bona Fide* Need 31 USC § 1502(a)

ANTI-DEFICIENCY ACT

- 31 United States Code 1517 (a)
  - Prohibits "making obligations or expenditures in excess of an apportionment or reapportionment, or in excess of the amount permitted by agency regulations."