

ENTITY DEFINITIONS

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department, agency, or establishment of the Federal Government.

Examples: The Department of Agriculture is Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be sub-divided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

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Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts for presentation in the President's Budget.

Examples: The Forest Service is a Budget Bureau within the Department of Agriculture (an agency).

Synonyms: Agency,
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is sub-divided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be sub-divided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET ACCOUNT

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Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget accounts are the basic building blocks of budget formulation.

Examples: Forest Service permanent appropriation is a Budget Account within the Forest Service (a Budget Bureau) in the Department of Agriculture (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

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Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations.

The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation/Fund accounts that capture and report upon financial information.

Examples: The Tongass timber supply fund (12-1110) and timber salvage sales (12-5204) are Federal Account Symbols within Forest Service permanent appropriations (a Budget Account) in the Forest Service (a Budget Bureau) in the Department of Agriculture (a Budget Agency).

Synonyms: Treasury Account Symbol,
Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

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Entity Definition: An administrative identifier that represents an authorization by an act of Congress that permits Federal agencies to incur obligations and make payments out of the Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation/Fund Symbol describes key components of financial information, i.e., the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: The Smithsonian Institution (33-0400) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1992 and 1997. The Treasury Appropriation/Fund Symbols, which correspond to each of these years, are: 33-1992-0400, 33-1993-0400, 33-1994-0400, 33-1995-0400, 33-1996-0400, and 33-1997-0400.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is split into at least one TAFS SPLIT.

A TAFS SPLIT is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

Entity Name: TAFS SPLIT

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Entity Definition: The TAFS Split is a sub-division of a Treasury Appropriation/Fund Symbol. The TAFS Split is used to sub-divide Treasury Appropriation/Fund Symbols into pieces that are meaningful for programmatic and/or administrative reasons.

Examples: The Defense Business Operations Fund (97-X-4930) is a Treasury Appropriation/Fund Symbol that reports its financial data to the Department of the Treasury using administrative splits that correspond to individual branches of the Department of Defense, e.g., Air Force, Army, Navy.

The Office of Management and Budget may apportion funds for one Treasury Appropriation/Fund Symbol in a way that requires an agency to submit two or more sets of reports on budget execution that differ in a programmatic context. For example, OMB could request that the Federal Hospital Insurance Trust Fund (20-X-8005) separately report its financial information to distinguish between monies that are used to pay salaries and monies used for other purposes.

Synonyms: Sub-number used in conjunction with FMS 2108,
Account split used in conjunction with SF 133.

Entity Type: Dependent

Business Rules:

A TAFS SPLIT is categorized by many TAFS APPORTIONMENT CATEGORIES.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TAFS SPLIT.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is split into at least one TAFS SPLIT.

A TAFS SPLIT is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

Entity Name: TAFS APPORTIONMENT CATEGORY

Entity Definition: The text description for an administrative subdivision of a category B apportionment.

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Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS APPORTIONMENT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

A TAFS SPLIT is categorized by many TAFS APPORTIONMENT CATEGORYs.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TAFS SPLIT.

Entity Name: SGL ACCOUNT

Entity Definition: A U.S. Standard General Ledger (SGL) account sub-divides a set of the financial information

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regarding TAFS splits that are posted in an agency's core financial system. Each SGL account represents a summary balance of transactions posted to a uniform listing of SGL accounts that support and standardize federal agency accounting and preparation of standard external reports. The SGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary).

Examples: Accounts payable and accounts receivable are examples of SGL accounts in the U.S. Standard General Ledger.

Synonyms: None

Entity Type: Independent

Business Rules:

An SGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one SGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: Detailed Financial Information is the most detailed financial information that agencies need to post in their

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core financial systems to meet the reporting requirements of the FMS 2108: Yearend Closing Statement, the SF 133: Report on Budget Execution, and to meet much of the reporting requirements of the Program & Financing (P&F) Schedule published in the President's Budget.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS APPORTIONMENT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

An SGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one SGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A footnote or description pertaining to one or more pieces of Detailed Financial Information.

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Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.