



Treasury Financial Manual

ANNOUNCEMENT NO. A-2016-01

December 2015

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Policy Change for Reporting Collection Adjustments for Unavailable, Unappropriated, and Available Receipt Account Types via the Secure Payment System (SPS) as a Treasury Disbursing Office (TDO)

1. Purpose

Effective immediately, agencies can correctly classify their Collection Adjustment transactions in the Secure Payment System (SPS) using the proper Business Event Type Code (BETC).

SPS is a payment application that offers a mechanism by which Federal Program Agencies (FPAs) can create and certify payment data securely. SPS is the front end system of the larger payment system. SPS allows personnel at Federal Program Agency (FPA) locations to submit payment information to the Bureau of the Fiscal Service (Fiscal Service) using an Internet browser. Certified Check, ACH, Manual Check, Summary, and Fedwire data are streamed to Fiscal Service's payment system for processing.

This announcement provides agencies updated information concerning which BETC to select within SPS upon executing a Collection Adjustment to an Unavailable, Unappropriated, and/or Available Receipt Account as a Treasury Disbursing Office (TDO).

The following BETCs are available in SPS and are applicable for Current Period Reporting:

- **COLUVRAJ** - Debit Adjustment of Collection to an Unavailable Receipt Account;
- **COLAVRAJ** - Debit Adjustment of Collection an Available Receipt Account - Current Fiscal Year.

In some cases agencies will need to reclassify activity or report adjustments related to a prior month or prior year collection. Depending on the scenario, either a reclassification, or a collection adjustment related to a prior month or a prior year (Backdate), may need to occur; the following BETCs are also applicable:

- **COLUVRCT** - Collection to an Unavailable Receipt Account, Credit;
- **COLAVRCT** - Collection to an Available Receipt Account, Credit – Current Fiscal Year.

Prior month and prior year collection adjustments cannot be executed via SPS. Those transactions require collaboration with Fiscal Services' Budget Reports Division and/or the Office of Management and Budget (OMB). See Prior Period and Prior Year reporting under *Accounting and Reporting Requirements* in Section 2 for detailed instructions.

2. Accounting and Reporting Requirements

FPAs provide all payment data and are responsible for the accuracy as well as the validity of the data submitted to Fiscal Service. SPS does not maintain entitlement records on recipients of payments issued at the request of the FPAs. SPS requires that all data is certified for payment by authorized FPA certifying officers by the end of each

month's accounting period. The FPA certifying officers are responsible for the accuracy of all data beyond format and balancing.

If FPAs are in need of executing a collection adjustment, Tables 1 and 2 should be referenced. Each table provides guidance to assist agencies with the accuracy and reliability of data related to refund adjustments reported via SPS and/or Classification Transaction and Accountability (CTA) reclass.

Note: Current Month collection adjustments must be completed no later than the last day of the month for SPS processing.

Table 1 – Reporting Collection Adjustments to Unavailable General Fund Receipts and Unappropriated Special and Trust Fund Receipt Accounts

	Current Period Reporting	Prior Period Reporting	Prior Year (Backdate) Reporting
Applicable BETC	<p>a) COLUVRAJ - Debit Adjustment of Collection to an Unavailable Receipt Account. Applicable in SPS when refunding/adjusting receipts collected in the current FY, classified in the current accounting period.</p> <p>b) COLUVRCT - Collection to an Unavailable Receipt Account, Credit. Applicable in CTA, not SPS, when reclassifying receipts collected in the current FY, classified in the current accounting period.</p>	<p>a) COLUVRAJ - Debit Adjustment of Collection to an Unavailable Receipt Account.</p> <p>b) COLUVRCT - Collection to an Unavailable Receipt Account, Credit - Applicable when refunding/adjusting/reclassifying receipts collected in the current FY where the transaction must be classified to the prior accounting period.</p>	<p>a) COLUVRAJ - Debit Adjustment of Collection to an Unavailable Receipt Account.</p> <p>b) COLUVRCT - Collection to an Unavailable Receipt Account, Credit - Only applicable to special and trust fund unappropriated receipt accounts when refunding/adjusting/reclassifying receipts collected in the prior FY, where the transaction must be classified to the prior FY. For situations that require a prior year adjustment to a General Fund Unavailable Receipt account, refer to I TFM Part 6-3000 Section 3045.</p>
Processing Procedure	<p>SPS allows current period transactions. FPAs refund/adjust their current period Unavailable/Unappropriated receipts via TDO Payments/SPS. FPAs also have the opportunity to reclassify BETCs via CTA.</p>	<p>SPS does <u>not</u> allow prior period accounting transactions. FPAs must submit a request for approval and processing via email to Fiscal Service's Budget Reports Division's (BRD) Monthly Treasury Statement Section for approval. BRD approves the transaction and, depending on the timing, either the agency can process the document directly in CARS or send the document via email to CAD for processing on their behalf.</p>	<p>Refund/adjustment/reclassification related to a prior FY collection; activity <u>must</u> be backdated to the FY in which the original collection occurred. SPS does <u>not</u> allow prior year accounting transactions. FPAs must submit a request for approval and processing via the OMB MAX portal. The request goes through OMB <u>and</u> BRD for processing by the Cash Analysis Division on their behalf.</p>

Table 2 – Reporting Collection Adjustments to Available Receipt Accounts

	Current Period Reporting	Prior Period Reporting	Prior Year (Backdate) Reporting
Applicable BETC	<p>a) COLAVRAJ - Debit Adjustment of Collection to an Available Receipt Account. Applicable in SPS when refunding/adjusting receipts collected in the current FY and classified in the current accounting period.</p> <p>b) COLAVRCT - Collection to an Available Receipt Account, Credit. Applicable in CTA when reclassifying receipts collected in the current FY and classified in the current accounting period.</p> <p>c) DISB – Gross Disbursement - Applicable when refunding/adjusting receipts collected in a prior FY and previously recorded in a special or trust fund available receipt account. FPAs must record an obligation and outlay by reporting the DISB BETC instead of the COLAVRAJ. Refer to OMB Circular A-11, Section 20.11.</p>	<p>a) COLAVRAJ - Debit Adjustment of Collection to an Available Receipt Account.</p> <p>b) COLAVRCT - Collection to an Available Receipt Account, Credit - Applicable when refunding/adjusting/reclassifying receipts collected in the current FY where the transaction must be classified to the prior accounting period.</p>	<p>a) COLAVRAJ - Debit Adjustment of Collection to an Available Receipt Account.</p> <p>b) COLAVRCT - Collection to an Available Receipt Account, Credit - Applicable when refunding/adjusting/reclassifying receipts collected in a prior FY in error, where a backdated Treasury document/transaction is required by OMB/Treasury.</p>
Processing Procedure	<p>SPS allows current period transactions. FPAs refund/adjust their current period available receipts via TDO Payments/SPS. FPAs also have the opportunity to reclassify BETCs via CTA.</p>	<p>SPS does <u>not</u> allow prior period accounting transactions. FPAs must submit a request for approval and processing via email to Fiscal Service’s BRD Monthly Treasury Statement Section for approval. BRD approves the transaction and, depending on the timing, either the agency can process the document directly in CARS or, upon approval, BRD will send an email to the Cash Accounting Division (CAD) for processing.</p>	<p>Refund/adjustment/reclassification is related to a prior FY collection; activity <u>must</u> be backdated to the FY in which the original collection occurred. SPS does <u>not</u> allow prior year accounting transactions. FPAs must submit a request for approval and processing via the Office of Management and Budget (OMB) MAX portal. The request goes through OMB <u>and</u> BRD for processing by the Cash Analysis Division on the FPA’s behalf.</p>

Table 3 – Fund Type to Account Type Relationships Allowed via SPS/TDO Payments

Fund Type	<u>Available</u> Receipt Accounts	<u>Unavailable</u> Receipt Accounts	<u>Unappropriated</u> (Unavailable) Receipt Accounts
General Fund (series 0000 – 3899)	Allowed	Allowed	n/a
Trust Fund (series 8000 – 8399 & 8500 – 8999)	Allowed	n/a	Allowed
Special Fund (series 5000 – 5999)	Allowed	n/a	Allowed

Table 4 - Terms and Definitions

Term	Definition
BRD	Budget Reports Division
CAD	Cash Accounting Division
CIR	Collection Information Repository – Central repository of collection transactions gathered from all the collection mechanisms.
CTA	Classification Transaction and Accountability – The Reclassification (Reclass) Component provides Federal Program Agencies (FPAs) with a central location to correct or change accounting information that pertains to their reconciliation processes. For full GWA Reporters, it is the equivalent to Section 1 of the FMS Partial 224 Module. Users of Reclassification have the ability to reclassify the Treasury Account Symbol (TAS), Business Event Type Code (BETC), and dollar amount of a transaction.
Current Period Reporting	Agency reporting that affects the current accounting period.
FY	Fiscal Year – Operating Cycle beginning October 1 st and ending September 30 th .
Prior Period (month) Reporting	Agency reporting that affects a prior accounting period in the current FY.
Prior Year (Backdate) Reporting	Agency reporting that affects a prior accounting period in a prior FY.
TDO	Treasury Disbursing Office - Agencies that have their payments disbursed through the Treasury
TDO Payment Systems	Treasury systems used to function TDO agencies payment requests and report the associated accounting information to GWA CARS (for example: SPS).

3. Frequently Asked Question

- 1) Will the COLUVAJ and the COLAVAJ BETCs also be available for use in other source systems?

Answer: Yes. These BETCs are available through Intra-governmental Payments and Collections (IPAC), and Payment Information Repository (PIR).

4. Inquiries

Direct inquiries concerning current period reporting to:

Cash Analysis Branch
Cash Accounting Division
Bureau of the Fiscal Service
Department of the Treasury
3700 East-West Highway, Room 526E
Hyattsville, MD 20782
Telephone: 877-440-9476

Direct inquiries concerning Prior Month and Prior Year reporting to:

Mark Ross
Budget.Reports@fiscal.treasury.gov
Telephone: 877-440-9476

Tranise Heath
Budget.Reports@fiscal.treasury.gov
Telephone: 877-440-9476

Monthly Treasury Statement Section
Budget Reports Division
Bureau of the Fiscal Service
Department of the Treasury
3700 East-West Highway, Room 518D
Hyattsville, MD 20782

Direct inquiries concerning BETC Availability to:

Budget Appropriation and Analysis Section
The BETC Team
BAAS@fiscal.treasury.gov
Telephone: 877-440-9476