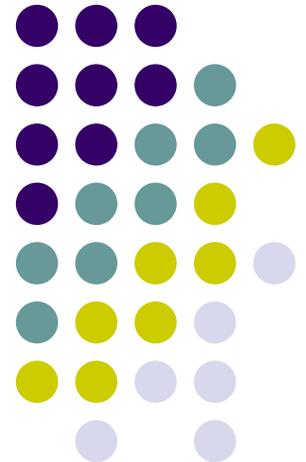


# Appropriation Recast Procedures

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# Appropriation Recast



- For FY 2006, Congress has directed the restructuring of 6 appropriation accounts. The agreement is to:
  - Retain the 3 largest appropriation accounts and the related Treasury Appropriation Fund Symbols (TAFS)
  - Retitle these TAFS in accordance with pending legislation
  - Recast balances from the smaller TAFS into the larger TAFS

# Appropriation Recast (cont.)



- The affected appropriations are:
  - Energy Conservation (89X0215) will be recasted into Energy Supply (89X0224) and then retitled Energy Supply and Conservation
  - Non-Defense Site Acceleration Completion (89X0250) will be recasted into Non-Defense Environmental Services (89X0315) and then retitled Non-Defense Environmental Cleanup
  - Defense Environmental Services (89X0249) will be recasted into Defense Site Acceleration Completion (89X0251) and then retitled Defense Environmental Cleanup

# Timing of Recast



- For now, only unobligated carryover balances (SGL 4610\*\*\*\*) will be recasted. Existing obligations (SGL 48\*\*\*\*\*) and existing costs/receipts (SGL 49\*\*\*\*\*) will remain in the old Treasury symbols. Every effort should be made to ensure that these obligations are costed and the costs are paid as soon as possible.
- EM appropriations (89X0250/89X0315 and 89X0249/89X0251)
  - Obligated balances that remain at the end of March 2006 should begin to be recasted into the new structure with the target completion date of September 30, 2006.
  - All costs must be fully paid by the end of FY 2006 or they will need to be recasted as well.
- EE appropriations (89X0215/89X0224)
  - Any obligated and costed balances remaining at the end of FY 2006 must be recasted into the new structure by September 30, 2006.

# Crosswalk of Old to New Funds



Old Approp	Old Fund	Old Legacy FT	New Approp	New Fund	New Legacy FT
89X0215	00250	HA	89X0224	00550	YA
	00250	HA FEMP		00559	HB
	00251	HC		00560	HI
	00252	HD		00561	HQ
	00253	HE		00562	HR
	00254	HF		00563	HS
	00255	HG		00564	HT
	00256	HH		00565	HU
	00257	HJ		00566	HV
	00258	HK		00567	HW

# Crosswalk of Old to New Funds (cont.)



Old Approp	Old Fund	Old Legacy FT	New Approp	New Fund	New Legacy FT
89X0215	00259	HL	89X0224	00568	HX
	00260	HN		00569	HY
	00261	HP		NO BALANCES	
	00299	8H		NO BALANCES	
89X0249	01150	TQ	89X0251	01250	TP
	01151	TU		NO BALANCES	
	01152	TV		01253	EV
89X0250	01200	YN	89X0315	01751	UX
	01201	YP		01756	UC

# Procedures for Recast & Responsible Party



1. Setup new Fund values – EFASC
2. Carryover balances moved to new funds – HQ Budget
3. Apportionments & allotments processed for carryover funds – HQ Budget/EFASC
4. Allocations processed for carryover funds – Field Budget/OFO
5. Monitor uncosted and unpaid activity in old funds – Field/EFASC/STARS

# Procedures for Recast & Responsible Party (cont.)



6. When appropriate, deobligate all uncosted activity from old funds – Field/EFASC (Reports needed to assist in this are to be provided by STARS)
7. Deallocate all deobligated balances from old funds – Field Budget/OFO
8. Deallotments and deapportionments processed to remove balances from old funds - STARS

# Procedures for Recast & Responsible Party (cont.)



9. Direct GL entries processed to reduce balances (4450/4195) in old funds - STARS
10. Direct GL entries processed to increase balances (4195/4450) in new funds – STARS
11. Apportionments & allotments processed to cover open obligations - STARS

# Procedures for Recast & Responsible Party (cont.)



12. Allocate to cover open obligations in new funds – Field Budget/OFO
13. Re-obligate all open obligations in new funds – Field/EFASC
14. Additional GL entries are required to properly reflect the obligations as transferred from one fund to another. In the fund being recasted out of, the direct GL entry is a debit to 48310000 and a credit to 48010000. In the fund being recasted into, the direct GL entry is a debit to 48010000 and a credit to 48310000 – Field/EFASC.

# Procedures for Recast & Responsible Party (cont.)



15. If any unpaid costs remain at end of FY06, decost all unpaid and continue from step 6 – Field/EFASC (Reports needed to assist in this are to be provided by STARS)
16. Additional GL entries are required to properly reflect the costs as transferred from one fund to another. In the fund being recasted out of, the direct GL entry is a debit to 49310000 and a credit to 49010000. In the fund being recasted into, the direct GL entry is a debit to 49010000 and a credit to 49310000 – Field/EFASC.

# Procedures for Recast & Responsible Party (cont.)



17. Existing AR activity remains in old funds until collected but at end of FY06, any uncollected AR must be recasted to new funds – EFASC/IC
  18. Existing DOE-direct FA activity should be recasted to new funds – EFASC/IC
- ❖ **[NOTE: All IC AR and FA activity must be recasted by the IC and fed to GL in monthly file.]**



# Completion of Recast

- Important to note that steps 6 – 14 (or steps 6 – 16 as applicable) must occur within the same month. If all of the steps do not occur within the same month, budgetary reporting will be incomplete and incorrect
- Entire process must be complete by the end of FY06.
- Old funds/appropriation symbols will be end-dated at end of FY06.
- As need arises, some recasts may need to be performed before current schedule.



# Questions?

- For questions, please contact
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