

February 24, 1999
 Presentation to the SGL Board

Expended Authority, Transferred - Unpaid

Unpaid obligations may be transferred from one TAFS account to another. This transfer does not change the amounts reported on line 1 or line 8 of the SF 133. Line 13 of the SF 133 is used, instead of lines 1 and 8, to report transfers of unpaid obligations made during the current fiscal year.

In this scenario, SGL account 4195, Transfer of Resources with Obligations and proposed SGL account 4931, Expended Authority, Transferred-Unpaid are used to capture the transfer of expended authority that has not been paid . Entries are shown for the transferring TAFS account and the receiving TAFS account.

Expended Authority, Transferred - Unpaid

Event	Transferring TAFS	Receiving TAFS
1. The transferring TAFS receives an appropriation in the amount \$500.	4119 Other appropriations realized \$500 4450 Unapportioned authority \$500 1010 Fund balance with Treasury \$500 3100 Unexpended appropriations \$500	None
2. The transferring TAFS receives an approved SF-132 for the full amount.	4450 Unapportioned authority \$500 4510 Apportionments \$500	None

3. The transferring TAFS places an order for \$500.	4510 Apportionments \$500 4801 Unexpended obligations-unpaid \$500	None
4. Part of the order is received and the TAFS is billed for \$150. The TAFS sets up a payable.	4801 Unexpended obligations-unpaid \$150 4901 Expended authority-unpaid \$150 6100 Operating expenses/program costs \$150 2110 accounts payable \$150 3100 Unexpended appropriations \$150 5700 Expended appropriations used \$150	None
5. Trial balance before obligations are transferred	1010 \$500 2110 \$150 3100 \$350 5700 \$150 6100 \$150 4119 \$500 4801 \$350 4901 \$150	None
6. Obligations are transferred. The 1151 is prepared and processed.	4831 Unexpended obligations, transferred - unpaid \$350 4931 Expended authority, transferred	4195 Transfers of obligated balances \$500 4831 Unexpended obligations transferred-unpaid \$350

	<u>-unpaid</u> \$150 4195 Transfers of obligated balances \$500 2110 Accounts payable \$150 3100 Unexpended appropriations \$350 1010 Fund balance with Treasury \$500	<u>4931 Expended authority, trans- ferred-unpaid</u> \$150 1010 Fund balance with Treasury \$500 2110 Accounts payable \$150 3100 Unexpended appropriations \$350
7.The receiving TAFS liquidates \$100 of the accounts payable that was transferred.	None	4901 Expended authority-unpaid \$100 4902 Expended authority-paid \$100 2110 Accounts payable \$100 1010 Fund balance with Treasury \$100
8.Of the undelivered orders that were transferred, a partial order of \$200 is received and accepted. The receiving TAFS pays for the partial order.		4801 Unexpended obligations -unpaid \$200 4902 Expended authority-paid \$200 6100 Operating expenses/program costs \$200 1010 Fund balance with Treasury \$200 3100 Unexpended appropriations \$200 5700 Expended appropriations

			used	\$200
9. No other activity occurred during the year. The preclosing adjusted trial balance is prepared.	4119	\$500	4195	\$500
	4195	\$500	4801	\$200
	4801	\$350	4831	\$350
	4831	\$350	4901	\$100
	4901	\$150	4902	\$300
	<u>4931</u>	<u>\$150</u>	<u>4931</u>	<u>\$150</u>
	1010	\$ 0	1010	\$200
	2110	\$ 0	2110	\$ 50
	3100	\$ 0	3100	\$150
	5700	\$150	5700	\$200
6100	\$150	6100	\$200	
10. Closing entries-Budgetary	A. To consolidate resources		A. To consolidate resources	
	4201 Total actual resources collected	\$500	4201 Total actual resources collected	\$500
	4119 Other appropriations realized	\$500	4195 Transfer of resources with obligations	\$500
	4195 Transfer of resources with obligations	\$500		
	4201 Total actual resources collected	\$500		
	B. To close unexpended obligations transferred-unpaid and expended authority transferred-unpaid		B. To close unexpended obligations transferred-unpaid and expended authority transferred-unpaid	

	4801 Unexpended obligations -unpaid \$350 4831 Unexpended obligations, transferred-unpaid \$350 4901 Expended authority-unpaid \$150 <u>4931 Expended authority, transferred-unpaid \$150</u>	4831 Unexpended obligations, transferred-unpaid \$350 4801 Unexpended obligations -unpaid \$350 <u>4931 Expended authority, transferred-unpaid \$150</u> 4901 Expended authority-unpaid \$150
10. Closing entries-Budgetary continued	C. To close expended authority-paid NA	C. To close expended authority-paid 4902 Expended authority-paid \$300 4201 Total actual resources collected \$300
11. Closing entries-proprietary	A. To close expenses and expended appropriations used to cumulative results of operations 5700 Expended appropriations used \$150	A. To close expenses and expended appropriations used to cumulative results of operations 5700 Expended appropriations

	3310 Cum Results of operations	\$150	used	3310 Cum Results of operations	\$200
	3310 Cum Results of operations	\$150		3310 Cum Results of operations	\$200
	6100 Operating expenses/ program costs	\$150		3310 Cum Results of operations	\$200
				6100 Operating expenses/ program costs	\$200
12. Postclosing trial balance	4119	\$0	4195	\$0	
	4195	\$0	4201	\$200	
	4201	\$0	4801	\$150	
	4801	\$0	4831	\$0	
	4831	\$0	4901	\$50	
	4901	\$0	4902	\$0	
	4931	\$0	4931	\$0	
	1010	\$0	1010	\$200	
	2110	\$0	2110	\$50	
	3100	\$0	3100	\$150	
	3310	\$0	3310	\$0	
	5700	\$0	5700	\$0	
	6100	\$0	6100	\$0	
13. SF 133					
Resources					
1A. Appropriations	1A. 4119E	\$500	1A. NA		
7. Total resources CALC	7.	\$500	7. NA		

Status of resources				
8A. Obligations incurred	8A. 4801E	\$350	8A. 4801E	\$-200
	4901E	<u>\$150</u>	4901E	\$-100
			4902E	<u>\$ 300</u>
				\$ 0
11. Total status CALC	11.	\$500	11.	\$ 0
12. Obligated balance, net 10/1	12. NA		12. NA	
13. Obligated balance transferred, net (+ or -)	13. 4831E	\$-350	13. 4831E	\$350
	<u>4931E</u>	<u>\$-150</u>	<u>4931E</u>	<u>\$150</u>
14C. Obligated balance, net, end of period				
Undelivered orders	14C.4801E	\$350	14C. 4801E	\$-200
	4831E	\$-350	4831E	\$350
14D. Obligated balance, net, end of period				
Accounts payable	14D.4901E	\$150	14D. 4901E	\$-100
	<u>4931E</u>	<u>\$-150</u>	<u>4931E</u>	<u>\$150</u>
15. Outlays	15. 4902E	\$ 0	15. 4902E	\$300
14. Calculation for line 15	8.	\$500	8.	\$ 0
	-3A, B, D	NA	-3A, B, D	NA
	-4A	NA	-4A	NA
	+12	NA	+12	NA
	+ or - 13	\$-500	+ or - 13	\$500
	-(-14A	NA	-(-14A	NA

	-14B +14C <u>+14D)</u> 15.	NA \$ 0 <u>\$ 0</u> \$ 0		-14B +14C <u>+14D)</u> 15.	NA -(+150) <u>-(+50)</u> \$300	
15. FMS 2108						
Column 5: Postclosing unexpended balance	5. 1010E	\$ 0		5. 1010E	\$200	
Column 9: Undelivered orders	9. 4801E	\$350		9. 4801E	\$-200	
	4831E	\$-350		4831E	\$350	
Column 10: Accounts payable	10. 4901E	\$150		10. 4901E	\$-100	
	<u>4931E</u>	<u>\$-150</u>		<u>4931E</u>	<u>\$150</u>	
Column 11: Unobligated balance						
	Columns 5 + 6 + 7 + 8 = Columns 9 + 10 +11 \$0 = \$0			Columns 5 + 6 + 7 + 8 = Columns 9 + 10 +11 \$200 = \$150 + \$50		
16. Net Cost Statement	Costs 6100E Net cost	<u>\$150</u> \$150		Costs 6100E Net cost	<u>\$200</u> \$200	
17. Statement of Budgetary Resources	1A. 5. Total resources 6A.	4119E CALC 4801E-B 4901E-B	\$500 \$500 \$350 \$150	1A. 5. Total resources 6A.	CALC NA 4801E-B 4901E-B	\$-200 \$-100

	9. Total status	CALC	\$500		4902E	\$300
	10.	4801E-B	\$350	9. Total status	CALC	\$0
		4901E-B	\$150	10.	4801E-B	\$-200
	13.	4831E	\$-350		4901E-B	\$-100
		4931E	\$-150		4902E	\$300
	14C.	4801E	\$350	13.	4831E	\$350
		4831E	\$-350		4931E	\$150
	14D.	4901E	\$150	14C.	4801E	\$-200
		4931E	\$-150		4831E	\$350
	15. Total outlays	CALC:	\$0	14D.	4901E	\$-100
	10 - 11 +12 + or - 13 - (-14A-14B +14C +14D)				4931E	\$150
	Should also =	4902E	\$0	15. Total outlays	CALC:	\$300
				10 - 11 +12 + or - 13 - (-14A-14B +14C +14D)		
				Should also =	4902E	\$300
18. Statement of Financing	1A. Obs incurred	4801E	\$350	1A. Obs incurred	4801E	\$-200
	(Line 6A SoBR)	4901E	<u>\$150</u>	(Line 6A SoBR)	4901E	\$-100
			\$500		4902E	<u>\$300</u>
	9. (Inc) dec in undelivered orders	4801e	\$-350			\$ 0
				9. (Inc) dec in undelivered orders	4801e	\$200

	21. Net cost		\$150	21. Net cost		\$200
19. Statement of Changes in Net Position	1. Net cost		\$150	1. Net cost		\$200
	2A.	5700E	\$150	2A.	5700E	\$ 0
	3. CALC: 2-1		\$ 0	3. CALC: 2-1		\$ 0
	6.	3100E-B	\$ 0	6.	3100E-B	\$150
	7. CALC		\$ 0	7. CALC		\$150
20. Balance Sheet	Assets:			Assets:		
	1	1010E	\$ 0	1	1010E	\$200
	3. CALC		\$ 0	3. CALC: 1+2		\$200
	Liabilities:			Liabilities:		
	4.	2110E	\$ 0	4.	2110E	\$ 50
	6. CALC		\$ 0	6. CALC: 4+5		\$ 50
	Net Position:			Net Position:		
	7.	3100E	\$ 0	7.	3100E	\$150
	8.	3310E	\$ 0	8.	3310E	\$ 0
	9. Total net position			9. Total net position		
	CALC: 7+8		\$ 0	CALC: 7+8		\$150
	10. Total liabilities and net position			10. Total liabilities and net position		
	CALC: 6+9		\$ 0	CALC: 6+9		\$200

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Account Title: Expended Authority, Transferred- Unpaid

Account Number: 4931

Normal Balance: Either

Type of Account: Posting

Definition: The amount of unpaid expenditures transferred to or from another appropriation. Unpaid expenditures are for : (a) services performed by employees, contractors, vendors, carriers, grantees, lessor, and other government funds; (b) goods and tangible property received; and (c) programs for which no current service or performance is required (i. e., annuities, insurance claims, other benefit payments, loans, etc.).