

Highlights of the Changes to the Budgetary Accounting Guide

- ▣➤ Major changes are based on the new A-34 and updated SF-133.
- ▣➤ Delete the SF-142 and SF-143; Merge appropriate credit data on the new SF-133.
- ▣➤ Reflect the new OMB focus on the receipt and disbursement of cash; To accommodate this change, the SGL created new accounts **4251, 4252, 4281, 4282, 4283, 4284, 4285, 4286, 4287, 4288, 4801, 4802, 4901, 4902** and new transactions. These are presented on the next two pages.
- ▣➤ This guide illustrates the SGL Budgetary Accounts added to provide a complete set of budgetary accounts to support the SF-133 "Report on Budget Execution" which is a budgetary report.

The following statements provide necessary disclosures about the updated guide:

- ▣➤ For simplicity, throughout the guide, we will illustrate the more common from of **4801 Undelivered orders - Unpaid and 4902 Expended Authority - Paid**. (The following page provides examples of the new entries and choices associated with these SGL accounts.)
- ▣➤ All receivables will be assumed to have been received. (The next page provides the alternative methods.)
- ▣➤ For all anticipated Non-Federal resources, we will be using the new account 4590 Apportionments - Unavailable.

Changes to Undelivered Orders:

- ▣➡ To record an undelivered order for authority not previously committed and no advance is sent with the order.

4610 Allotments - Realized Resources
4801 Undelivered Orders - Unpaid

- ▣➡ To record an undelivered order for authority not previously committed and an advance is sent with the order. **P**

4610 Allotments - Realized Resources
4802 Undelivered Orders - Paid

Changes to Expended Authority:

- ▣➡ To record expended authority with an undelivered order and cash was paid immediately. **P**

4801 Undelivered Order - Unpaid
4902 Expended Authority - Paid

- ▣➡ To record expended authority where the undelivered order was sent with an advance. **P**

4802 Undelivered Order - Paid
4902 Expended Authority - Paid

- ▣➡ To record expended authority with an undelivered order and no cash was sent (an accounts payable was established). **P**

4801 Undelivered Order - Unpaid
4901 Expended Authority - Unpaid

- ➡ When the accounts payable is liquidated the following budgetary entry must be recorded. **P**

4901 Expended Authority - Unpaid
4902 Expended Authority - Paid

Changes to Receivable Resources:

- ➡ To apportion Non-Federal Anticipated Collections.

4450 Unapportioned Authority
4590 Apportionments - Unavailable

- ➡ To record the collection of Non-Federal Resources. *Non-Federal Receivables do not constitute Budgetary Resources and are therefore not recorded until collected. **P**

4261 Actual Collection of Fees
4262 Actual Collection of Loan Principal
4263 Actual Collection of Loan Interest
4264 Actual Collection of Rent
4265 Proceeds from Collateral
4266 Other Actual Collections
4060 Anticipated Collections from Non-Federal Sources

AND

4590 Apportionments - Unavailable
4510 Apportionments - Available

- ➡ To apportion Federal Anticipated Collections

4450 Unapportioned Authority
4510 Apportionments - Available

➡ To record realization of the Federal Resources Receivable. *P*

- 4281 Actual Program Fund Subsidy - Definite - Current - Receivable
- 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable
- 4283 Interest From Treasury - Receivable
- 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable
- 4285 Receipts from Liquidating Fund - Receivable
- 4286 Actual Collections from Financing Fund - Receivable
- 4287 Other Actual Collections - Receivable
- 4070 Anticipated Collections from Federal Sources

➡ To record collection of Federal Resources Receivable. *P*

- 4271 Actual Program Fund Subsidy - Definite - Current - Collected
 - 4281 Actual Program Fund Subsidy - Definite - Current - Receivable
- 4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected
 - 4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable
- 4273 Interest from Treasury - Collected
 - 4283 Interest from Treasury - Receivable
- 4274 Actual Program Fund Subsidy - Indefinite - Current - Collected
 - 4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable
- 4275 Receipts from Liquidating Fund - Collected
 - 4285 Receipts from Liquidating Fund - Receivable
- 4276 Actual Collections from Financing Fund - Collected
 - 4286 Actual Collections from Financing Fund - Receivable
- 4277 Other Actual Collections - Collected
 - 4287 Other Actual Collections - Receivable

New Post Closing Budgetary Equation

4201	Total Actual Resources		4450	Unapportioned Authority
	+			
4281	Actual Program Fund - Subsidy - Definite - Current - Receivable			- or-
	+		4650	Expired Authority
4282	Actual Program Fund - Subsidy - Indefinite - Permanent - Receivable	=	4801	Undelivered Orders - Unpaid
	+			+
4283	Interest from Treasury - Receivable		4802	Undelivered Orders - Paid
	+			+
4284	Actual Program Fund Subsidy - Indefinite - Current - Receivable		4901	Expended Authority - Unpaid
	+			
4285	Receipts from Liquidating Fund - Receivable			
	+			
4286	Actual Collections from Financing Fund - Receivable			
	+			
4287	Other Actual Collections - Receivable			
	+			
4251	Reimbursements and Other Income Earned - Receivable			