

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	None
	4450 Unapportioned authority \$500	
	1010 Fund balance with Treasury \$500	
	3100 Unexpended appropriations \$500	
2. The transferring TAFS receives an approved SF-132 for the full amount.	4450 Unapportioned authority \$500	None
	4510 Apportionments \$500	
3. The transferring TAFS places an order for \$500.	4510 Apportionments \$500	None
	4801 Unexpended obligations-	

	unpaid	\$500	
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	None
	4901 Expended authority-unpaid	\$150	
	6100 Operating expenses/program costs	\$150	
	2110 accounts payable	\$150	
	3100 Unexpended appropriations	\$150	
	5700 Expended appropriations used	\$150	
5. Trial balance before obligations are transferred	1010	\$500	None
	2110	\$150	
	3100	\$350	
	5700	\$150	
	6100	\$150	
	4119	\$500	
	4801	\$350	
	4901	\$150	
6. Obligations are transferred. The 1151 is prepared and processed.	4831 Unexpended obligations, transferred - unpaid	\$350	4195 Transfers of obligated balances \$500
	<b>4931 Expended authority, transferred</b>		4831 Unexpended obligations transferred-unpaid \$350
	<b>-unpaid</b>	<b>\$150</b>	<b>4931 Expended authority, transferred-unpaid \$150</b>
	4195 Transfers of obligated balances	\$500	

	2110 Accounts payable \$150 3100 Unexpended appropriations \$350 1010 Fund balance with Treasury \$500	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 4801 \$350 4831 \$350	4195 \$500 4801 \$200 4831 \$350 4901 \$100

	4901 \$150 <u>4931 \$150</u>  1010 \$ 0 2110 \$ 0 3100 \$ 0 5700 \$150 6100 \$150	4902 \$300 <u>4931 \$150</u>  1010 \$200 2110 \$ 50 3100 \$150 5700 \$200 6100 \$200
10. Closing entries-Budgetary	A. To consolidate resources  4201 Total actual resources collected \$500 4119 Other appropriations realized \$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  4801 Unexpended obligations -unpaid \$350 4831 Unexpended obligations, transferred-unpaid \$350  4901 Expended authority-unpaid \$150	A. To consolidate resources  4201 Total actual resources collected \$500 4195 Transfer of resources with obligations \$500  B. To close unexpended obligations transferred-unpaid and expended authority transferred-unpaid  4831 Unexpended obligations, transferred-unpaid \$350 4801 Unexpended obligations -unpaid \$350  <b>4931 Expended authority,</b>



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
	<u>4931</u>	<u>\$0</u>		<u>4931</u>	<u>\$0</u>
	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		<u>\$500</u>	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 <u>4931E</u>	\$-350 <u>\$-150</u>	13. 4831E <u>4931E</u>	\$350 <u>\$150</u>
14C. Obligated balance, net, end of period				
Undelivered orders	14C.4801E 4831E	\$350 \$-350	14C. 4801E 4831E	\$-200 \$350
14D. Obligated balance, net, end of period				
Accounts payable	14D.4901E <u>4931E</u>	\$150 <u>\$-150</u>	14D. 4901E <u>4931E</u>	\$-100 <u>\$150</u>
15. Outlays	15. 4902E	\$ 0	15. 4902E	\$300
14. Calculation for line 15	8. -3A, B, D -4A +12 + or - 13 -(-14A -14B +14C <u>+14D)</u> 15.	\$500 NA NA NA \$-500 NA NA \$ 0 <u>\$ 0</u> \$ 0	8. -3A, B, D -4A +12 + or - 13 -(-14A -14B +14C <u>+14D)</u> 15.	\$ 0 NA NA NA \$500 NA NA -(+150) <u>-(+50)</u> \$300
15. USSGL 2108				
Column 5: Postclosing unexpended balance	5. 1010E 9. 4801E	\$ 0 \$350	5. 1010E 9. 4801E	\$200 \$-200

Column 9: Undelivered orders	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 <u>\$150</u> Net cost      \$150			Costs 6100E <u>\$200</u> Net cost      \$200		
17. Statement of Budgetary Resources	1A.	4119E	\$500	1A.		
	5. Total resources	CALC	\$500	5. Total resources	CALC	NA
	6A.	4801E-B	\$350	6A.	4801E-B	\$-200
		4901E-B	\$150		4901E-B	\$-100
	9. Total status	CALC	\$500		4902E	\$300
				9. Total status	CALC	\$0
	10.	4801E-B	\$350	10.	4801E-B	\$-200
		4901E-B	\$150		4901E-B	\$-100
					4902E	\$300
	13.	4831E	\$-350	13.	4831E	\$350
		4931E	\$-150		4931E	\$150
	14C.	4801E	\$350	14C.	4801E	\$-200

	4831E	\$-350	4831E	\$350
	14D.	4901E	4901E	\$-100
		4931E	4931E	\$150
	15. Total outlays	CALC:	15. Total outlays	CALC:
	10 - 11 +12 + or - 13 - (-14A-14B +14C +14D)	\$0	10 - 11 +12 + or - 13 - (-14A-14B +14C +14D)	\$300
	Should also = 4902E	\$0	Should also = 4902E	\$300
18. Statement of Financing	1A. Obs incurred	4801E	1A. Obs incurred	4801E
	(Line 6A SoBR)	4901E	(Line 6A SoBR)	4901E
		\$150		4902E
		\$500		\$300
	9. (Inc) dec in undelivered orders	4801e	9. (Inc) dec in undelivered orders	4801e
		\$-350		\$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	2A.	5700E
		\$150		\$ 0
	3. CALC: 2-1	\$ 0	3. CALC: 2-1	\$ 0
	6.	3100E-B	6.	3100E-B
		\$ 0		\$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 CALC: 7+8		\$ 0	9. Total net position CALC: 7+8		\$150
10. Total liabilities and net position CALC: 6+9		\$ 0	10. Total liabilities and net position CALC: 6+9		\$200	

**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.).