

Proposed NEW USSGL ACCOUNT FOR FISCAL 2014:

Account Number: 415500

Account Title: Appropriation To Liquidate Contract Authority – Allocation – Transferred

Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from the parent Treasury Appropriation Fund Symbol (TAFS) to its Allocation TAFS. The transfer is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: To capture the nonexpenditure transfer of appropriations to liquidate contract authority - allocations.

DOT CA Allocation Liquidation Flow

Current Flow

1. TAS 69-X-8083 (Parent) transfers CA to Allocation.

A179	451000	Apportionments	300	
	413700	Transfers of Contract Authority - Allocation		300
	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	300	
	215000	Payable for Transfers of Currently Invested Balances		300

2. TAS 14-69-X-8083-20 (Allocation) receives transfer of CA from parent.

A177	413700	Transfers of Contract Authority - Allocation	300	
	461000	Allotments - Realized		300
	133000	Receivable for Transfers of Currently Invested Balances	300	
	575500	Nonexpenditure Financing Sources - Transfers-In - Other		300

3. TAS 69-X-8083 (Parent) transfers liquidation of CA (cash) to Allocation.

A180	413700	Transfers of Contract Authority - Allocation	400	
	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts		400
	215000	Payable for Transfers of Currently Invested Balances	400	
	101000	Fund Balance With Treasury		400

4. TAS 14-69-X-8083-20 (Allocation) receives liquidation of CA (cash) from parent.

A181	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	400	
	413700	Transfers of Contract Authority - Allocation		400
	101000	Fund Balance With Treasury	400	
	133000	Receivable for Transfers of Currently Invested Balances		400

Assumptions:

4137 Beginning balance for parent is 200 credit; allocation is 200 debit.
 Parent received appropriation to liquidation CA, 300
 Parent received mandatory CA, 300

Partial SF 133 Presentation

Line 1000	Unobligated balance brought forward, October 1	200	
Line 1101	Appropriation	300	
Line 1120	Appropriations transferred to other accounts (-)	(300)	
Line 1121	Appropriations transferred from other accounts	300	
Line 1137	Appropriation applied to liquidate contract authority	(300)	
Line 1160	Appropriation (total)	<u>0</u>	
Line 1600	Contract authority	300	
Line 1610	Contract authority transferred to other accounts (-)	100 no	
Line 1611	Contract authority transferred from other accounts	(100) no	
Line 1640	Contract authority (total)	<u>300</u>	

Line 1910 Total budgetary resources 500

Line 2403 Other 500

Line 2500 Total budgetary resources 500

Closing Entry

No closing entry for 4137. USSGL is already liquidated at time of cash transfer.

Modified Flow

1. TAS 69-X-8083 (Parent) transfers CA to Allocation.

A179	451000	Apportionments	300	
	413700	Transfers of Contract Authority - Allocation		300
	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	300	
	215000	Payable for Transfers of Currently Invested Balances		300

2. TAS 14-69-X-8083-20 (Allocation) receives transfer of CA from parent.

A177	413700	Transfers of Contract Authority - Allocation	300	
	461000	Allotments - Realized		300
	133000	Receivable for Transfers of Currently Invested Balances	300	
	575500	Nonexpenditure Financing Sources - Transfers-In - Other		300

3. TAS 69-X-8083 (Parent) transfers liquidation of CA (cash) to Allocation.

<i>A180m</i>	<i>415500</i>	<i>Appropriation to Liquidate CA - Allocation - Transferred</i>	400	
	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts		400
	215000	Payable for Transfers of Currently Invested Balances	400	
	101000	Fund Balance With Treasury		400

4. TAS 14-69-X-8083-20 (Allocation) receives liquidation of CA (cash) from parent.

<i>A181m</i>	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	400	
	<i>415500</i>	<i>Appropriation to Liquidate CA - Allocation - Transferred</i>		400
	101000	Fund Balance With Treasury	400	
	133000	Receivable for Transfers of Currently Invested Balances		400

Assumptions:

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Partial SF 133 Presentation

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Line 1160	Appropriation (total)	<u>0</u>	
Line 1600	Contract authority	300	
Line 1610	Contract authority transferred to other accounts (-)	(300) yes	
Line 1611	Contract authority transferred from other accounts	300 yes	
Line 1640	Contract authority (total)	<u>300</u>	

Line 1910 Total budgetary resources 500

Line 2403 Other 500

Line 2500 Total budgetary resources 500

Closing Entry

USSGL 4137 will be liquidated by USSGL 4155 during the year-end close process.

F3??	415500	<i>Appropriation to Liquidate CA - Allocation - Transferred</i>	400	
	413700	Transfers of Contract Authority - Allocation		400
	415500	<i>Appropriation to Liquidate CA - Allocation - Transferred</i>		400
	413700	Transfers of Contract Authority - Allocation		400

Current Flow

4137 - Parent		Trans #
	200	Beg Bal
	300	#1
400		#3

Beginning (B) Balance = (200)

Ending (E) Balance = (100)

E - B = 100 adverse sign SF 133 Line 1610

Modified Flow

4137 - Parent		Trans #
	200	Beg Bal
	300	#1

Beginning (B) Balance = (200)

Ending (E) Balance = (500)

E - B = (300) correct sign SF 133 Line 1610

4137 - Allocation		Trans #
200		Beg Bal
300		#2
	400	#4

Beginning (B) Balance = 200

Ending (E) Balance = 100

E - B = (100) adverse sign SF 133 Line 1620

4137 - Allocation		Trans #
200		Beg Bal
300		#2

Beginning (B) Balance = 200

Ending (E) Balance = 500

E - B = 300 correct sign SF 133 Line 1620

Closing Accounts

CA already liquidated

Closing Accounts

4137 - Parent		Trans #
	200	Beg Bal
	300	#1
400		#3

Beginning (B) Balance = (200)

Ending (E) Balance = (100) Next FY beginning balance



4137 - Allocation		Trans #
200		Beg Bal
300		#2
		400 #4

Beginning (B) Balance = 200
Ending (E) Balance = 100 Next FY beginning balance