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.  

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.*  

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.  

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.  

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  

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### New Post Closing Budgetary Equation

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<td>Receipts from Liquidating Fund - Receivable</td>
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<td>Reimbursements and Other Income Earned - Receivable</td>
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