

**UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A)**

And

**NON-REPAYABLE ADVANCES (Attachment 1B)
(INDEFINITE BUDGET AUTHORITY)**

Prepared By:

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Department of the Treasury**

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	11/07/2011	Original version	S2 11-02
2.0	11/02/2012	Proprietary modifications for USSGL accounts 259000, 299000, 310100, 310600, and 580300; Budgetary modifications for USSGL accounts 412900 and 414600	S2 12-03
3.0	FY 2017	Document was updated to propose the use of new USSGL Account 415900 in place of USSGL Account 412900 to account for repayment of repayable advances specific to the Unemployment Trust Fund. Also this document adds the receipt accounts 0202871.001 and 0202871.002 associated with the borrowings.	Bulletin No. 2016-05

Attachment 1A

Repayable Advances

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

Attachment 1A – Repayable Advances

Background

Description of the “Advances to the Unemployment Trust Fund and Other Funds, ETA” account (016-0327)

This Treasury Appropriation Fund Symbol (TAFS) makes available funding for *repayable advances* (loans) to two accounts in the Unemployment Trust Fund (UTF): the Extended Unemployment Compensation Account (EUCA), which pays the Federal share of extended unemployment benefits, and the Federal Unemployment Account (FUA) which makes loans to States to fund unemployment benefits. In addition, the account provides repayable advances to the Black Lung Disability Trust Fund (BLDTF) whenever its balances prove insufficient to make payments from that account. These repayable advances are shown as borrowing authority within the UTF or the BLDTF, and they do not appear as budget authority or outlays in the Advances to the Unemployment Trust Fund and Other Funds account.

This TAFS also makes available funding as needed for *nonrepayable advances* to the Federal Employees Compensation Account (FECA) to pay the costs of unemployment compensation for former Federal employees and ex-service members, and to the Federal Unemployment Allowances (FUA) account to pay the costs of benefits and services under the Trade Adjustment Assistance for Workers (TAA) program. The advances are shown as budget authority and outlays from this account (016-0327).

To address the potential need for significant, and somewhat unpredictable, advances to various accounts, Congress amended the previous appropriations language for the Advances account to appropriate such sums as needed for advances to all of the potential recipient accounts.

Applicable Department of Labor TAS

016_0327, “Advances to the Unemployment Trust Fund and Other Funds, Employment and Training Administration”
016X8042, “Unemployment Trust Fund, Labor”
020 2871.001, “Repayment of Loans or Advances to the Extended Unemployment Compensation Account
020 2871.002, “Repayment of Loans or Advances to the Federal Unemployment Account
020 1501.010, “Interest on Loans/Advances to the Extended Unemployment Compensation Account”
020 1501.020. “Interest on Loans/Advances to the Federal Unemployment Account

This scenario follows USSGL TFM S2 16-XX (June 2016), Fiscal 2016 crosswalks.

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Proposed New SGL Accounts

Account Title: Repayment of Repayable Advances

Account Number: 415900

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor.

Justification: This account was created to address repayment of repayable advances specific to the Department of Labor.

USSGL Budgetary Account Reporting:

USSGL Acct.	USSGL Account Title	Anticipated	Budg/ Prop	Normal Balance	Begin/ End	Debit/ Credit	Auth Type	Apport Cat	Apport Cat B	Avail Time
415900	Repayment of Repayable Advances	N	B	C	E	D/C	P/B	E		

BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA
M									B/P /X				

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

USSGL Proprietary and Budgetary Account Attribute Table

USSGL Account Number	USSGL Account Title	TAS Attributes			
		Fund Type	Reporting Type Code	TAS Status	Trans Code
415900	Repayment of Repayable Advances	ET	E	U	N

USSGL Account	SF 133/ Schedule P	Balance Sheet	Stmt of Net Cost	Stmt of Changes in Net Position	Stmt of Cust Activity	Stmt of Budg Res	Reclass Stmts
415900	Lines, 1236, 1422	N/A	N/A	N/A	N/A	Lines 1290, 1490	N/A

Listing of USSGL Accounts Used in This Scenario

Account Number Account Name

Budgetary

- 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
- 411900 Other Appropriations Realized
- 412600 Amounts Appropriated From Specific Invested TAFS – Receivable
- 412700 Amounts Appropriated From Specific Invested TAFS – Payable
- 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In
- 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out
- 415900 Repayment of Repayable Advances
- 420100 Total Actual Resources – Collected
- 439100 Adjustments to Indefinite Appropriations
- 439700 Receipts and Appropriations Temporarily Precluded From Obligation
- 445000 Unapportioned Authority
- 451000 Apportionments
- 462000 Unobligated Funds Exempt From Apportionment

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

465000	Allotments – Expired Authority
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
<u>Proprietary</u>	
101000	Fund Balance With Treasury
133000	Receivable for Transfers of Currently Invested Balances
134100	Interest Receivable – Loans
135000	Loans Receivable
214100	Accrued Interest Payable – Loans
215000	Payable for Transfers of Currently Invested Balances
216000	Entitlement Benefits Due and Payable
259000	Other Debt
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
299000	Other Liabilities Without Related Budgetary Obligations
310100 ¹	Unexpended Appropriations – Appropriations Received
331000	Cumulative Results of Operations
531200	Interest Revenue – Loans Receivable/Uninvested Funds
580300	Tax Revenue Collected – Unemployment
599300	Offset to Non-Entity Collections – Statement of Changes in Net Position
599400	Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
640000	Benefit Expense

¹ Some of the transactions contained within, involving USSGL 310100, are nonstandard entries for use by DOL only, in order to facilitate proper reporting on the Statement of Changes in Net Position. Individual entries are footnoted where applicable.

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Illustrative Transactions

NOTE: Transactions in this scenario only deal with the principal and interest payment component.

Beginning Trial Balances					
DOL General Fund TAFS 016_0327	DR	CR	UTF TAFS 016X8042	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
N/A			420100 Total Actual Resources - Collected	500,000	
			439700 Receipts and Appropriations Temporarily Precluded From Obligation	<u>0</u>	<u>500,000</u>
			TOTAL	500,000	500,000
<u>Proprietary</u>			<u>Proprietary</u>		
N/A			101000 Fund Balance With Treasury	500,000	
			259000 Other Debt		20,000
			331000 Cumulative Results of Operations	<u>0</u>	<u>480,000</u>
			TOTAL	500,000	500,000

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

1. To record amounts appropriated to general fund TAFS 016_0327, and subsequently apportioned. The annual amount is based on what is anticipated to be obligated in the Unemployment Trust Fund as of September 30 th .							
DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 411900 ² Other Appropriations Realized 445000 Unapportioned Authority	100,000	100,000					
445000 Unapportioned Authority 451000 Apportionments	100,000	100,000	A104 A116	N/A			
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury (G 099 0000) 310100 Unexpended Appropriations - Appropriations Received (G 099 0000)	100,000	100,000					

2. To record the nonexpenditure transfer receivable/payable, representing indefinite borrowing authority that is projected to be obligated (paid or unpaid) in the given fiscal year in TAFS 016X8042, prior to the nonexpenditure transfer of funds to cover the disbursements in TAFS 016X8042. Generally, this transaction would be recorded on an annual basis.							
DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 412700 ³ Amounts Appropriated From Specific Invested TAFS - Payable (F 016 8042)	100,000	100,000		<u>Budgetary Entry</u> 412600 Amounts Appropriated From Specific Invested TAFS – Receivable (F 016 0327) 462000 Unobligated Funds Exempt From Apportionment	100,000	100,000	
<u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received (G 099 0000) 215000 Payable for Transfers of Currently Invested Balances (F 016 8042)	100,000	100,000	N/A ⁴	<u>Proprietary Entry</u> 133000 Receivable for Transfers of Currently Invested Balances (F 016 0327) 299000 Other Liabilities Without Related Budgetary Obligations (N)	100,000	100,000	N/A ⁴

² 411900: SF 133/Schedule P line 1200 [Appropriation -- Authority_Type=P, BEA_Category_Indicator=M]

³ 412700: SF 133/schedule P line 1200 [Appropriation -- BEA_Category_Indicator =M, Fund=EG]

⁴ This is a nonstandard proprietary entry, for use by DOL only

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

3A. To record the nonexpenditure transfer of funds from the general fund TAFS to the UTF trust fund to cover disbursements in the trust fund. Prior to November 2010, frequency of this transaction was negotiated. Since November 2010, DOL initiates this transfer via the GWA Non-Expenditure Transfer (NET) (SF 1151) module.							
DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
412700 ⁵ Amounts Appropriated From Specific Invested TAFS – Payable (F 016 8042)	80,000			412800 ⁷ Amounts Appropriated From Specific Invested TAFS – Transfers-In (F 016 0327)	80,000		
412900 ⁶ Amounts Appropriated From Specific Invested TAFS – Transfers -Out (F 016 0842)		80,000		412600 ⁸ Amounts Appropriated From Specific Invested TAFS-Receiveable (F 016 0327)		80,000	
<u>Proprietary Entry</u>			A526	<u>Proprietary Entry</u>			A524
215000 Payable for Transfers of Currently Invested Balances (F 016 0842)	80,000			101000 Fund Balance With Treasury (G 099 0000)	80,000		
101000 Fund Balance With Treasury (G 099 0000)		80,000		133000 Receiveable for Transfers of Currently Invested Balances (F 016 0327)		80,000	
				299000 Other Liabilities Without Related Budgetary Obligations (N)	80,000		
				259000 Other Debt (F 020 2871)		80,000	

⁵ 412700: SF 133/schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=EG]

⁶ 412900: SF 133/schedule P line 1200 [Appropriation -- Authority_Type=P, BEA_Category_Indicator=M, Fund=EG]

⁷ 412800: SF 133/ schedule P line 1400 [Borrowing Authority -- Authority_Type = B, BEA_Category_Indicator=M, Fund=ET]

⁸ 412600: SF 133/ schedule P line 1400 [Borrowing Authority -- Authority_Type = B, BEA_Category_Indicator=M, Fund=ET]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

3B. To record loans receivable. Treasury will use either 020 2871.001 or 020 2871.002 depending if a Federal entity was involved. NOTE: There is an agreement between OMB and Treasury that there is to be NO cash impact in the 0202871.001 or 0202871.002 receipt accounts.			
Treasury Receipt TAS 020 2871.001 and/or 020 2871.002	DR	CR	TC
Budgetary Entry N/A			
Proprietary Entry 135000 Loans Receivable (F 016 8042) 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (G 099 0000)	80,000	80,000	C152

4. To record current-year obligations, from authority received in transaction #2.							
DOL General Fund TAFS 016_20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				Budgetary Entry 462000 Unobligated Funds Exempt From Apportionment 490100 Delivered Orders – Obligations, Unpaid Proprietary Entry 640000 Benefit Expense 216000 Entitlement Benefits Due and Payable	75,000	75,000	E106

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

5. To record the disbursement of funds related to the obligation in transaction #4.							
DOL General Fund TAFS 016_20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 216000 Entitlement Benefits Due and Payable 101000 Fund Balance With Treasury (G 099 0000)	75,000	75,000	B107 (mod)
					75,000	75,000	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

6. To record the reduction (reversal) of amounts receivable and payable for indefinite borrowing authority (from transaction #2) not transferred and not obligated in the UTF as of September 30 th .							
DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 412700 ⁹ Amounts Appropriated From Specific Invested TAFS – Payable (F 016 8042) 451000 Apportionments	20,000	20,000	N/A ¹⁰	<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 412600 ¹¹ Amounts Appropriated From Specific Invested TAFS - Receivable (F 016 0327)	20,000	20,000	N/A ¹⁰
<u>Proprietary Entry</u> 215000 Payable for Transfers of Currently Invested Balances (F 016 8042) 310100 Unexpended Appropriations – Appropriations Received (G 099 0000)	20,000	20,000		<u>Proprietary Entry</u> 299000 Other Liabilities Without Related Budgetary Obligations (N) 133000 Receivable for Transfers of Currently Invested Balances (F 016 0327)	20,000	20,000	

⁹ 412700: SF 133/schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=EG]

¹⁰ This is a nonstandard proprietary entry, for use by DOL only

¹¹ 412600: SF 133/schedule P line 1400 [Borrowing Authority -- Authority_Type = B, BEA_Category_Indicator=M, Fund=ET]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

7A. To record the return of authority and fund balance from the UTF back to the general fund TAFS, via nonexpenditure transfer (SF 1151), representing excess amounts transferred-in to the trust fund (from transaction #3) that were not obligated as of September 30th. (Note: SF 133/Schedule P line 1421 can never exceed the amount on line 1400.)

DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 412800 ¹² Amounts Appropriated From Specific Invested TAFS – Transfers-In (F 016 8042) 451000 Apportionments	5,000			<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 415900 ¹⁴ Repayment of Repayable Advances	5,000		
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury (G 099 0000) 310100 Unexpended Appropriations – Appropriations Received (G 099 0000)	5,000	5,000	N/A ¹³	<u>Proprietary Entry</u> 259000 Other Debt (F 016 8042) 101000 Fund Balance With Treasury (G 099 0000)	5,000	5,000	N/A ¹³

7B. To record repayment of borrowings. **NOTE: There is an agreement between OMB and Treasury that there is to be NO cash impact in the 0202871.001 or 0202871.002 receipt accounts.**

Treasury Receipt TAS 020 2871.001 and/or 020 2871.002	DR	CR	TC
<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (G 099 0000) 135000 Loans Receivable (F 016 8042)	5,000	5,000	C152 R

¹² 412800: SF 133/Schedule P line 1200 [Authority_Type=P, BEA_Category_Indicator=M, Fund=EG]

¹³ This is a nonstandard proprietary entry, for use by DOL only

¹⁴ 415900: SF 133/Schedule P line 1422 [Authority_Type=B, BEA_Category_Indicator=M, Fund=ET]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

8A. To record the adjustment for indefinite borrowing authority not obligated as of September 30th. This transaction occurs at yearend and therefore is recorded via Year-End Transaction Module.

DOL General Fund TAFS 016_20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u>							
451000 Apportionments	25,000						
439100 ¹⁵ Adjustments to Indefinite Appropriations		25,000					
			F106 ¹⁶	N/A			
<u>Proprietary Entry</u>							
310100 Unexpended Appropriations – Appropriations Received (G 099 0000)	25,000						
101000 Fund Balance With Treasury (G 099 0000)		25,000					

¹⁵ 439100: SF 133/Schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=EG]

¹⁶ The debit to USSGL 310100 is a nonstandard entry, for use by DOL only

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

8B. To record the accrual of interest expense incurred.							
UTF TAFS 016X8042	DR	CR	TC	Treasury Receipt TAS 020 1501.010 and/or 020 1501.020	DR	CR	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
462000 Unobligated Funds Exempt From Apportionment	5,000			N/A			
490100 Delivered Orders – Obligations, Unpaid		5,000					
<u>Proprietary Entry</u>				<u>Proprietary Entry</u>			
631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank (F 020 1501)	5,000		B418	134100 Interest Receivable – Loans (F 016 8042)	5,000		C402
214100 Accrued Interest Payable – Loans (F 020 1501)		5,000		531200 Interest Revenue – Loans Receivable/Uninvested Funds (F 016 8042)		5,000	
				599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position (G 099 0000)	5,000		C405
				298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (G 099 0000)		5,000	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

9A. To record revenue derived from state deposits into 16X8042.13 to be available in 16X8042 to repay the repayable advances.							
DOL General Fund TAFS 016_20162014_0327 (expired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
	N/A	N/A	N/A	<u>Budgetary Entry</u> 411400 ¹⁷ Appropriated Receipts Derived from Available Trust or Special Fund Receipts 462000 Unobligated Funds Exempt From Apportionment <u>Proprietary Entry</u> 101000 Fund Balance With Treasury (G 099 0000) 580300 Tax Revenue Collected -Unemployment	55,000	55,000	N/A
					55,000	55,000	

¹⁷ 411400 SF 133/schedule P line 1201 [Appropriation -- Authority_Type = P, BEA_Category_Indicator=M, Fund=ET]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

9B. Repayable Advance (expired) - To record a repayment of advances, through state receipts, that had been issued in a prior fiscal year, and occurs during the expiration phase of the originating 016_0327 TAFS. This transaction occurs via non-expenditure transfer. Also record Transaction #10 for any unobligated amounts remaining in 016_0327 as of September 30 th .							
DOL General Fund TAFS 016 20132014_0327 (Expired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In 465000 Allotments – Expired Authority	20,000	20,000	N/A	<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 415900 ¹⁸ Repayment of Repayable Advances	20,000	20,000	N/A ¹⁹
<u>Proprietary Entry</u> 101000 Fund Balance with Treasury (G 099 0000) 310100 Unexpended Appropriations - Appropriations Received	20,000	20,000	N/A	<u>Proprietary Entry</u> 259000 Other Debt (F 020 2871) 101000 Fund Balance With Treasury (G 099 0000)	20,000	20,000	N/A ¹⁹

¹⁸ 415900: SF 133/Schedule P line 1236 [Authority_Type=P, BEA_Category_Indicator=M, Fund=ET]

¹⁹ This is a nonstandard entry, for use by DOL only

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

9C. **Repayable Advance (unexpired)** - To record the repayment of advances, through state receipts, issued and subsequently repaid during the same fiscal year. This transaction occurs via non-expenditure transfer. Also record Transaction #10 for any unobligated amounts remaining in 016_0327 as of September 30th. Based on established terms governing repayment application methodology, all advances issued in prior years must be retired before this repayment scenario would be applicable.

DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In 451000 Apportionments	30,000	30,000	N/A	<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 415900 ²⁰ Repayment of Repayable Advances	30,000	30,000	N/A ²¹
<u>Proprietary Entry</u> 101000 Funds Balance with Treasury (G 099 0000) 310100 Unexpended Appropriations – Appropriations Received	30,000	30,000		<u>Proprietary Entry</u> 259000 Other Debt (F 020 2871) 101000 Fund Balance With Treasury (G 099 0000)	30,000	30,000	

9D. To record repayment of borrowings.. **NOTE: There is an agreement between OMB and Treasury that there is to be NO cash impact in the 0202871.001 or 0202871.002 receipt accounts.**

Treasury Receipt TAS 020 2871.001 and/or 020 2871.002	DR	CR	TC
<u>Budgetary Entry</u> N/A			C152R
<u>Proprietary Entry</u> 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (G 099 0000) 135000 Loans Receivable (F 016 8042)	50,000	50,000	

²⁰ 415900: SF 133/Schedule P line 1236 [Authority_Type=P, BEA_Category_Indicator=M, Fund=ET

²¹ This is a nonstandard entry, for use by DOL only

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

9E. To record the interest expense that has already accrued.							
UTF TAFS 016X8042	DR	CR	TC	Treasury Receipt TAF 020 1501.010 and/or 020 1501.020	DR	CR	TC
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	5,000			<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 214100 Accrued Interest Payable – Loans (F 020 1501) 101000 Fund Balance with Treasury (G 099 0000)	5,000	5,000	B112	<u>Proprietary Entry</u> 101000 Fund Balance with Treasury (G 099 0000) 134100 Interest Receivable – Loans (F 016 8042) 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position (G 099 0000) 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position (G 099 0000)	5,000	5,000	C146 D585

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

10A. To record the adjustment for indefinite borrowing authority by current year repayments of debt issued in the current fiscal year but repaid prior to September 30. In order to return funds back to the General Fund, DOL and FMS will process a negative warrant to ensure funds are transferred back in a timely manner. (This transactions relates to the repayment made to an expired 016_0327 TAS as shown in step 9B)

DOL General Fund TAFS 016 20132014_0327 (Expired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 465000 Allotments – Expired Authority 411900 Other Appropriations Realized	20,000	20,000					
<u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received (G 099 0000) 101000 Fund Balance With Treasury (G 099 0000)	20,000	20,000	N/A	N/A			

10B. To record the adjustment for indefinite borrowing authority by current year repayments of debt issued in the current fiscal year. If this transaction occurs during the month of September, it is processed through the Year-end Transaction Module.²²

DOL General Fund TAFS 016 20152016_0327 (Unexpired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 439100 ²³ Adjustments to Indefinite Appropriations	30,000	30,000					
<u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received (G 099 0000) 101000 Fund Balance With Treasury (G 099 0000)	30,000	30,000	F106	N/A			

²² Note: If a repayment of a repayable advance occurs during a month other than September, DOL will request and Fiscal Service will process a negative warrant. In that case, DOL will credit USSGL 411900 instead of 439100, and debit USSGL 310100 instead of 310600. Further note that recording USSGL 411900 in an expired TAFS is an exception to the rule, and is noted as such and/or limited in GTAS and on the USSGL SF133 crosswalk.

²³ 439100: SF 133/Schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=EG]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

10C. To record the adjustment for indefinite borrowing authority by current year repayments of debt issued in prior fiscal years. If this transaction occurs during the month of September, it is recorded via the Year-End Transaction Module. ²⁴ DOL must seek an exemption for the use of SGL 439100 for an expired TAFS.							
DOL General Fund TAFS 016 20132014_0327 (Expired)	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> [465000 Allotments – Expired Authority] 439100 ²⁵ Adjustments to Indefinite Appropriations <u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received (G 099 0000) 101000 Fund Balance With Treasury (G 099 0000)	N/A	N/A	F106 ²⁶	N/A			

11. To record the closing of General Fund receipt accounts associated with fund balance at yearend..				
Treasury Receipt TAS 020 1501.010 and or 020 1501.020	DR	CR	TC	
<u>Budgetary Entry</u> N/A <u>Proprietary Entry</u> 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (G 099 0000) 101000 Fund Balance With Treasury (G 099 0000)	5,000	5,000	F124	

²⁴ Note: If a repayment of a repayable advance occurs during a month other than September, DOL will request and Fiscal Service will process a negative warrant. In that case, DOL will credit USSGL 411900 instead of 439100, and debit USSGL 310100 instead of 310600. Further note that recording USSGL 411900 in an expired TAFS is an exception to the rule, and is noted as such and/or limited in GTAS and on the USSGL SF133 crosswalk.

²⁵ 439100: SF 133/Schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=EG]

²⁶ Recording 465000 as an offset to 439100 is a unique entry, for use by DOL only

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Pre-Closing Adjusted Trial Balances					
Department of Labor					
DOL General Fund TAFS 016_0327	DR	CR	UTF TAFS 016X8042	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
411900 Other Appropriations Realized	80,000		411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	55,000	
412700 Amounts Appropriated From Specific Invested TAFS - Payable		0	412600 Amounts Appropriated From Specific Invested TAFS - Receivable	0	
412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In	55,000		412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In	80,000	
412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out		80,000	412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out		0
439100 Adjustments to Indefinite Appropriations		55,000	415900 A Repayment of Repayable Advances		55,000
445000 Unapportioned Authority		0	420100 Total Actual Resources - Collected	500,000	
451000 Apportionments	<u>0</u>	<u>0</u>	439700 Receipts and Appropriations Temporarily Precluded From Obligations		500,000
TOTAL	135,000	135,000	490100 Delivered Orders – Obligations, Unpaid		0
			490200 Delivered Orders – Obligations, Paid	<u>0</u>	<u>80,000</u>
			TOTAL	635,000	635,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	0		101000 Fund Balance With Treasury	500,000	
215000 Payable for Transfers of Currently Invested Balances		0	133000 Receivable for Transfers of Currently Invested Balances	0	
310100 Unexpended Appropriations – Appropriations Received	<u>0</u>	<u>0</u>	259000 Other Debt		45,000
TOTAL	0	0	299000 Other Liabilities Without Related Budgetary Obligations		0
			331000 Cumulative Results of Operations		480,000
			580300 Tax Revenue Collected – Unemployment		55,000
			631000 Interest Expense on Borrowing Bureau of the Fiscal Service and/or FFB	5,000	
			640000 Benefit Expense	<u>75,000</u>	<u>0</u>
			TOTAL	580,000	580,000

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Pre-Closing Adjusted Trial Balances Department of the Treasury					
Treasury Receipt TAFS 020 2871.001 and/or 020 2871.002	DR	CR	Treasury Receipt TAFS 020 1501.010 and/or 020 1501.020	DR	CR
<u>Budgetary</u> N/A			<u>Budgetary</u> N/A		
<u>Proprietary</u> 135000 Fund Balance With Treasury	25,000		<u>Proprietary</u> 531200 Interest Revenue – Loans		
298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		0	Receivable/Uninvested Funds		5,000
	<u>0</u>	<u>25,000</u>	599300 Offset to Non-Entity Collections – Statement of Changes in Net Position	<u>5,000</u>	<u>0</u>
TOTAL	25,000	25,000	TOTAL	5,000	5,000

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Closing Entries

12. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
DOL General Fund TAFS 016_0327	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out 439100 Adjustments to Indefinite Appropriations 411900 Other Appropriations Realized 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In <u>Proprietary Entry</u> None	80,000	55,000	F302	<u>Budgetary Entry</u> 415900 Repayments of Repayable Advances 420100 Total Actual Resources - Collected 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In <u>Proprietary Entry</u> None	55,000 25,000	80,000	F302
13. To record the closing of paid delivered orders to total actual resources.							
DOL General Fund TAFS 016_0327	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected 420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	80,000 55,000	80,000 55,000	F314

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

14. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
DOL General Fund TAFS 016_0327	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 331000 Cumulative Results of Operations 25,000 580300 Tax Revenue Collected – Unemployment 55,000 631000 Interest Expense on Borrowing Bureau of the Fiscal Service and/or FFB 5,000 640000 Benefit Expense 75,000			F336

15. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations..				
Treasury Receipt Fund TAS 020 1501.010and /or 020 1501.020	DR	CR	TC	
<u>Budgetary Entry</u> N/A				
<u>Proprietary Entry</u> 531200 Interest Revenue – Loans Receivable/Uninvested Funds 5,000 599300 Offset to Non-Entity Collections – Statement of Changes in Net Position 5,000			F336	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Post-Closing Trial Balances					
DOL General Fund TAFS 016_0327	DR	CR	UTF TAFS 016X8042	DR	CR
<u>Budgetary</u> None			<u>Budgetary</u> 420100 Total Actual Resources - Collected 449700 Receipts and Appropriations Temporarily Precluded From Obligations TOTAL	500,000 <u>0</u> 500,000	 <u>500,000</u> 500,000
<u>Proprietary</u> None			<u>Proprietary</u> 101000 Fund Balance With Treasury 259000 Other Debt 331000 Cumulative Results of Operations TOTAL	500,000 <u>0</u> 500,000	 <u>45,000</u> 455,000 500,000

Post-Closing Trial Balances					
Treasury Receipt TAS 020 2871.001 and/or 020 2871.002	DR	CR	Treasury Receipt TAS 020 1501.010 and /or 020 1501.020	DR	CR
<u>Budgetary</u> None			<u>Budgetary</u> None		
<u>Proprietary</u> 135000 Fund Balance With Treasury 298500 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity TOTAL	 25,000 <u>0</u> <u>25,000</u>	 <u>25,000</u> <u>25,000</u>	<u>Proprietary</u> None		

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

SF 133: Report on Budget Execution and Budgetary Resources					
	BUDGETARY RESOURCES	16 0327	16X8042	DOL	Treasury
	Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 (420100)		500,000.00	500,000.00	
1050	Unobligated balance (total) This line is calculated. Equals sum of lines 1000 through 1042.		500,000.00	500,000.00	
	Budget Authority:				
	Appropriations:				
	Mandatory:				
1200	Appropriation (411900 E, 412800 E "P", 412900 E, 439100 E)			0.00	
1201	Appropriation (special or trust fund) (411400 E)		55,000.00	55,000.00	
1236	Appropriations applied to repay debt (-) (415900 E)		(50,000.00)	(50,000.00)	
1260	Appropriation, mandatory (total) This line is calculated. Equals sum of lines 1200 through 1252.		5,000.00	5,000.00	
	Borrowing authority:				
	Mandatory:				
1400	Borrowing authority (412800 E "B")		80,000.00	80,000.00	
	Adjustments:				
1421	Borrowing authority temporarily reduced (-) (415900 E)		(5,000.00)	(5,000.00)	
1440	Borrowing authority, mandatory (total) This line is calculated.		75,000.00	75,000.00	
1900	Budget authority (total). This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1153, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842]		80,000.00	80,000.00	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

1910	Total budgetary resources. This line is calculated. Equals the sum of combined total of unobligated balances, budget authority [Lines 1000 through 1042, 1100 through 1153, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842].	580,000.00	580,000.00	
	STATUS OF BUDGETARY RESOURCES			
	Obligations incurred:			
	Direct:			
2001	Category A (by quarter) (490200 E)	80,000.00	80,000.00	
2004	Direct obligations (total) This line is calculated. Equals sum of lines 2001 through 2003.	80,000.00	80,000.00	
2190	Obligations incurred This line is calculated. Equals sum of lines 2001 through 2003 and 2101.	80,000.00	80,000.00	
	Unobligated balance:			
	Apportioned:			
	Exempt from apportionment			
2301	Available in the current period (462000)	500,000.00	500,000.00	
2490	Unobligated balance, end of year This line is calculated. Equals sum of amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402 and 2403.	500,000.00	500,000.00	
2500	Total budgetary resources This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910.	580,000.00	580,000.00	
	Memorandum (non-add) entries:			
2502	Exempt from apportionment (490200 E)	80,000.00	80,000.00	
	CHANGE IN OBLIGATED BALANCE			
	Unpaid obligations:			
3010	Obligations incurred, unexpired accounts (490200 E)	80,000.00	80,000.00	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

3020	Outlays (gross) (-) (490200 E)	(80,000.00)	(80,000.00)	
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year (+ or -) This line is calculated. Equals the sum of detailed obligated balance lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080 and 3081. Also equals sum of lines 3050 and 3090.	0.00	0.00	
	BUDGET AUTHORITY AND OUTLAYS, NET			
	Mandatory:			
	Gross budget authority and outlays:			
4090	Budget Authority, gross This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1843]	80,000.00	80,000.00	
4100	Outlays from new mandatory authority (490200 E)	80,000.00	80,000.00	
4110	Outlays, gross (total) (490200 E)	80,000.00	80,000.00	
4160	Budget authority, net (mandatory) This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143.	80,000.00	80,000.00	
4170	Outlays, net (mandatory) This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.	80,000.00	80,000.00	
	Budget authority and outlays, net (total)			
4180	Budget authority, net (total) This line is calculated. Equals sum of lines 4070 and 4160.	80,000.00	80,000.00	
4190	Outlays, net (total) This line is calculated. Equals sum of lines 4080 and 4170.	80,000.00	80,000.00	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Budget Program and Financing Schedule P					
	BUDGETARY RESOURCES	16 0327	16X8042	DOL	Treasury
	All accounts:				
0900	Total new obligations (490200 E)		80,000.00	80,000.00	
	Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 (4201000 B)		500,000.00	500,000.00	
1050	Unobligated balance (total) This line is calculated. Equals sum of lines 1000 through 1033 excluding line 1001.		580,000.00	580,000.00	
	Budget authority:				
	Appropriations:				
	Mandatory:				
1201	Appropriation (special or trust fund) (411400 E)		55,000.00	55,000.00	
1236	Appropriations applied to repay debt (-) (415900 E)		(50,000.00)	(50,000.00)	
1260	Appropriation, mandatory (total) This is calculated. Equals sum of lines 1200 through 1239.		5,000.00	5,000.00	
	Borrowing authority:				
	Mandatory:				
1400	Borrowing authority (412800 E "B")		80,000.00	80,000.00	
	Adjustments:				
1422	Borrowing authority applied to repay debt (-) (412900 E "B")		(5,000.00)	(5,000.00)	
1440	Borrowing authority, mandatory (total) This line is calculated. Equals the sum of lines 1400 through 1423.		75,000.00	75,000.00	
1900	Budget authority (total) This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1422, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827].		80,000.00	80,000.00	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

1930	Total budgetary resources available This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 (Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1422, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901).	580,000.00	580,000.00
	Memorandum (non-add) entries:		
	All accounts:		
1941	Unexpired unobligated balance, end of year (420100 E)	500,000.00	500,000.00
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	Obligations incurred, unexpired accounts (490200 E)	80,000.00	80,000.00
3020	Outlays (gross) (-) (490200 E)	(80,000.00)	(80,000.00)
	Memorandum (non-add) entries:		
3200	Obligated balances, end of year (+ or -) This line is calculated. Equals the sum of detailed obligated balance lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3050 and 3090.	0.00	0.00
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Mandatory:		
	Gross budget authority and outlays:		
4090	Budget authority, gross This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1239, 1270 through 1273, 1400 through 1423, 1600 through 1622, and 1800 through 1827].	80,000.00	80,000.00
4100	Outlays from new mandatory authority	80,000.00	80,000.00
4110	Outlays, gross (total)	80,000.00	80,000.00
4160	Budget authority, net (mandatory) This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4143.	80,000.00	80,000.00

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

4170	Outlays, net (mandatory) This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.	80,000.00	80,000.00		
	Budget authority and outlays, net (total)				
4180	Budget authority, net (total) This line is calculated. Equals sum of lines 4070 and	80,000.00	80,000.00		
4190	Outlays, net (total) This line is calculated. Equals sum of lines 4080 and 4170.	80,000.00	80,000.00		

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Balance Sheet		16 0327	16X8042	DOL	Treasury
	Assets				
	Intragovernmental				
1	Fund Balance with Treasury (101000)		500,000.00	500,000.00	
4	Loans Receivable (135000)			0.00	25,000.00
6	Total Intragovernmental		500,000.00	500,000.00	25,000.00
15	Total Assets		500,000.00	500,000.00	25,000.00
	Liabilities				
	Intragovernmental				
18	Debt (259000)		45,000.00	45,000.00	
19	Other (Notes 298500)			0.00	25,000.00
20	Total Intragovernmental		45,000.00	45,000.00	25,000.00
28	Total Liabilities		45,000.00	45,000.00	25,000.00
	Net Position				
32	Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (331000, 580300, 631000, 640000)		455,000.00	455,000.00	
33	Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals) (531200, 599300)			0.00	0.00
34	Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)		455,000.00	455,000.00	
35	Total Net Position - All Other Funds (Combined or Consolidated Totals)			0.00	0.00
36	Total Net Position		455,000.00	455,000.00	0.00
37	Total Liabilities and Net Position		500,000.00	500,000.00	25,000.00

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Statement of Net Cost		16 0327	16X8042	DOL	Treasury
Gross Program Costs:					
Program A:					
1	Gross costs (631000, 640000)		80,000.00	80,000.00	
2	Less: earned revenue (531200)			0.00	5,000.00
3	Net program costs:		80,000.00	80,000.00	(5,000.00)
5	Net program costs including Assumption		80,000.00	80,000.00	(5,000.00)
8	Net cost of operations		80,000.00	80,000.00	(5,000.00)

Statement of Changes in Net Position		16 0327	16X8042	DOL	Treasury
Cumulative Results of Operations:					
1	Beginning Balances (33100)		480,000.00	480,000.00	
3	Beginning Balances, as Adjusted		480,000.00	480,000.00	0.00
Budgetary Financing Sources:					
6	Nonexchange Revenue (580300)		55,000.00	55,000.00	
Other Financing Sources (Non Exchange):					
13	Other (+/-) (599300)			0.00	(5,000.00)
14	Total Financing Sources		55,000.00	55,000.00	(5,000.00)
15	Net Cost of Operations (+/-)		(80,000.00)	(80,000.00)	5,000.00
16	Net Change		(25,000.00)	(25,000.00)	0.00
17	Cumulative Results of Operations		455,000.00	455,000.00	0.00
27	Net Position (Note 5)		455,000.00	455,000.00	0.00

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Statement of Budgetary Resources					
	Budgetary resources:	16 0327	16X8042	DOL	Treasury
1000	Unobligated balance brought forward, Oct 1 (420100 E)		500,000.00	500,000.00	
1290	Appropriations (discretionary and mandatory) (411400 E, 411900 E, 412800 E "P", 412900 E "P", 415900, 439100)	0.00	5,000.00	5,000.00	
1490	Borrowing authority (discretionary and mandatory) (412800 E "B", 412900 E "B")		75,000.00	75,000.00	
1910	Total budgetary resources	0.00	580,000.00	505,000.00	
	Status of budgetary resources:				
2190	Obligations incurred (490200)		80,000.00	80,000.00	
	Unobligated balance, end of year:				
2304	Exempt from apportionment (462000)		0.00	0.00	
2490	Total unobligated balance, end of year		0.00	0.00	
2500	Total budgetary resources		80,000.00	80,000.00	
	Change in obligated balance:				
3012	Obligations incurred (490200)		80,000.00	80,000.00	
3020	Outlays (gross) (-) (490200)		(80,000.00)	(80,000.00)	
3200	Obligated balance, end of year		0.00	0.00	
	Budget authority and outlays, net:				
4175	Budget authority, gross (discretionary and mandatory)		80,000.00	80,000.00	
4180	Budget authority, net (total) (discretionary and mandatory)		80,000.00	80,000.00	
4185	Outlays, gross (discretionary and mandatory) (490200)		80,000.00	80,000.00	
4190	Outlays, net (total) (discretionary and mandatory)		80,000.00	80,000.00	
4200	Distributed offsetting receipts (-) (531200)				(5,000.00)
4210	Agency outlays, net (discretionary and mandatory)		80,000.00	80,000.00	(5,000.00)

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

ELIMINATIONS:

RC 05			RC 41		
DOL	631000	5,000.00	DOL	310100	
Treasury	531200	(5,000.00)	General Fund		
Difference		<u>0.00</u>			<u>0.00</u>
RC 17			RC 44		
DOL	259000	(45,000.00)	Treasury	599300	5,000.00
Treasury	135000	25,000.00	General Fund		
		<u>(20,000.00)</u>			<u>5,000.00</u>
RC 40			RC 46		
DOL	101000	500,000.00	Treasury	298500	(25,000.00)
General Fund			General Fund		
		<u>500,000.00</u>			<u>(25,000.00)</u>

DOL will not pass Edit 1 as the transfers processed in NET will not post to 101000 but to 310100 (transactions 2 and 6) .

U.S. Government Standard General Ledger	
Data Edits - Detail Report	
Number:	1
Name:	Fund Balance With Treasury
Description:	USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).
Type:	USSGL / SMAF
Operand:	Equal (=)
Fatal	01,02,03,04,05,06,07,08,09,10,11,12

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Period:				
Proposed Analytical Period:				
Left Side Attribute Combination			Right Side Attribute Combination	
SM				
USSGL ACCOUNT NUMBER	Begin/End			SMAF
101000	E			FBWT

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

GTAS Closing Edit 21 is updated to add 415900.

U.S. Government Standard General Ledger								
Closing Edits Detail Report								
Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Trans. Code	Beginning Balance USSGL Account
21	415900	C/D	E	P	U	E	N	420100

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

DOL will not pass Edit 35 as the transfers processed in NET will not post to 310200 or 575500 but to 310100 (transaction 7a).

U.S. Government Standard General Ledger				
Data Edits - Detail Report				
Number:	35			
Name:	UCAD Reciprocal Category 8 Transferred-In			
Description:	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500			
Type:	USSGL / SMAF			
Operand:	Equal (=)			
Fatal Period:				
Proposed Analytical Period:	01,02,03,04,05,06,07,08,09,10,11,12			
Left Side Attribute Combination			Right Side Attribute Combination	
SM				
USSGL ACCOUNT NUMBER	Begin/End			BETC
310200	E			AXFERC
575500	E			BXFERC
				NETC

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

For edit 37, added USSGL 415900.

U.S. Government Standard General Ledger				
Data Edits - Detail Report				
Number:	37			
Name:	Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"			
Description:	The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500			
Type:	USSGL / SMAF			
Operand:	Equal (=)			
Fatal Period:				
Proposed Analytical Period:	01,02,03,04,05,06,07,08,09,10,11,12			
Left Side Attribute Combination			Right Side Attribute Combination	
SM				
USSGL ACCOUNT NUMBER	Begin/End			BETC
412800	E			AXFERC
412900	E			AXFERD
415900	E			
416700	E			
417000	E			
417300	E			
417500	E			

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

DOL will not pass Edit 50 as the warrants were not processed but transfers were processed in NET to 310100 (transactions 2, 6, and 7A). Also for Edit 50, DOL will not pass as they are posting to 310100 instead of 310600 for transactions 8 and 10A.

U.S. Government Standard General Ledger				
Data Edits - Detail Report				
Number:	50			
Name:	Normal Warrants Edit			
Description:	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.			
Type:	USSGL / SMAF			
Operand:	Equal (=)			
Fatal Period:				
Proposed Analytical Period:	01,02,03,04,05,06,07,08,09,10,11,12			
Left Side Attribute Combination			Right Side Attribute Combination	
SM				
USSGL ACCOUNT NUMBER	Begin/End			BETC
310100	E			AP
310600	E			APADV
				APBGT
				APCRREF
				APIND
				APINDYEC
				APINDYED
				APLIMIND

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

				APOTH
				APROP
				JRCR
				RAPPRC
				RAPPRD
				RS
				SW
				SWYE

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Below is GTAS waiver for DOL.

Category	Item						
	<i>(Section Titles)</i>	PART I: Treasury Account Symbol Information (Please check all that apply)					
	<i>(Table Headings)</i>	Rpt Period	System	Request Type	Account Type	Agency	Treasury Account Symbol
MARILYN EVANS (MEVANS03)	Request #1 016 _ 0327	2016-02 Will impact all reporting periods for FY 2016 once transaction 2 is processed from the scenario (see Agency Justification)	GTAS	Fatal Edit and Validation Suppression	Expenditure	Department of Labor (016)	016 20162016 0327 000
		2016-02 Will impact all reporting periods for FY 2016 once transaction 7a is processed from the scenario (see Agency Justification)	GTAS	Fatal Edit and Validation Suppression	Expenditure	Department of Labor (016)	016 20162016 0327 000
		2016-02 Will impact all reporting periods for FY 2016 once transaction 2 is processed from the scenario (see Agency Justification)	GTAS	Fatal Edit and Validation Suppression	Expenditure	Department of Labor (016)	016 20162016 0327 000

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Reclassified Balance Sheet		DOL	Treasury
1	Assets		
3	Federal		
3.1	Fund Balance With Treasury (RC 40)/1 (101000 E)	500,000.00	
3.6	Loans Receivable (RC 17)/1 (135000)		25,000.00
3.13	Total Federal Assets	500,000.00	25,000.00
4	Total Assets	<u>500,000.00</u>	<u>25,000.00</u>
5	Liabilities:		
7	Federal		
7.6	Loans Payable (RC 17)/1 (259000)	45,000.00	
7.1	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1 (298500)		25,000.00
7.14	Total Federal Liabilities	45,000.00	25,000.00
8	Total Liabilities	45,000.00	25,000.00
9	Net Position:		
9.1	Net Position - Funds From Dedicated Collections (331000, 580300, 631000, 640000)	455,000.00	
10	Total Net Position	455,000.00	-
11	Total Liabilities and Net Position	<u>500,000.00</u>	<u>25,000.00</u>

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Reclassified Statement of Net Cost		DOL	Treasury
1	Gross costs		
2	Non-Federal Gross Cost (640000)	75,000.00	
6	Total Non-Federal Gross Cost	75,000.00	-
7	Federal Gross Cost		
7.5	Borrowing and Other Interest Expense (RC05) /2 (63100)	5,000.00	
8	Total Federal Gross Cost	5,000.00	-
9	Department Total Gross Cost	80,000.00	-
10	Earned Revenue		
12	Federal Earned Revenue		
12.4	Borrowing and Other Interest Revenue (RC 05) /2 (531200)		5,000.00
13	Total Federal Earned Revenue	-	5,000.00
14	Department Total Earned Revenue	-	5,000.00
15	Net Cost of Operations	80,000.00	(5,000.00)

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Reclassified Statement of Changes in Net Position		DOL	Treasury
1	Beginning Net Position Balance (331000)	480,000.00	
4	Adjusted Beginning Net Position Balance	480,000.00	-
5	Non-Federal Nonexchange Revenue:		
5.4	Unemployment Taxes (580300)	55,000.00	
5.9	Total Non-Federal Nonexchange Revenue	55,000.00	-
8	Other Financing Sources:		
8.4	Non-Entity Collections Transferred to the General Fund (RC 44) (599300)		(5,000.00)
8.9	Total Other Financing Sources	-	(5,000.00)
9	Net Cost of Operations (+/-)	(80,000.00)	5,000.00
10	Ending Net Position Balance	455,000.00	-

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

Attachment 1B
NON-Repayable Advances

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

Attachment 1B – Non-Repayable Advances

Background

Description of the “Payments to the Unemployment Trust Fund, ETA” account (016-0178) (from the 2011 President’s Budget):

This TAFS provides for general fund financing of extended unemployment benefit programs under certain statutes. Under the Emergency Unemployment Compensation law enacted in Public Law (P.L.) 102–164, as amended, there continues to be general fund financing for administrative costs related to any extended benefits paid under the optional, total unemployment rate trigger created in that law. This account is also used to make general fund reimbursements for some or all of the benefits and administrative costs incurred under the new Emergency Unemployment Compensation program (first enacted in P.L. 110–252, expanded in P.L. 110–449, extended in P.L. 111–5, expanded in P.L. 111–92, and extended in P.L. 111–118). These funds are transferred to a receipt account in the Unemployment Trust Fund (UTF) so that resources may be transferred to the Employment Security Administration Account in the UTF for administrative costs or to the Extended Unemployment Compensation Account in the UTF for benefit costs.

Applicable Department of Labor TAFS

016_0178, “Payments to the Unemployment Trust Fund, Employment and Training Administration”
016X8042, “Unemployment Trust Fund, Labor”

UNEMPLOYMENT TRUST FUND (UTF)
REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
(Indefinite Budget Authority)

Listing of USSGL Accounts Used in This Scenario

**Account
Number**

Account Name

Budgetary

411900	Other Appropriations realized
412600	Amounts Appropriated From Specific Invested TAFS – Receivable
412700	Amounts Appropriated From Specific Invested TAFS – Payable
412800	Amounts Appropriated From Specific Invested TAFS – Transfers-In
412900	Amounts Appropriated From Specific Invested TAFS – Transfers-Out
420100	Total Actual Resources – Collected
439100	Adjustments to Indefinite Appropriations
445000	Unapportioned Authority
451000	Apportionments
462000	Unobligated Funds Exempt From Apportionment
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid

Proprietary

101000	Fund Balance With Treasury
133000	Receivable for Transfers of Currently Invested Balances
215000	Payable for Transfers of Currently Invested Balances
259000	Other Debt
310100	Unexpended Appropriations – Appropriations Received
310600	Unexpended Appropriations – Adjustments
331000	Cumulative Results of Operations
640000	Benefit Expense

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Illustrative Transactions

NOTE: Transactions in this scenario only deal with the principal component, not interest payments or premiums.

1. To record amounts appropriated to general fund TAFS 016_0178, and subsequently apportioned. The annual amount is based on what is anticipated to be obligated in the Unemployment Trust Fund as of September 30 th .							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u>							
411900 ²⁷ Other Appropriations Realized	10,000						
445000 Unapportioned Authority		10,000					
445000 Unapportioned Authority	10,000		A104				
451000 Apportionments		10,000	A116	N/A			
<u>Proprietary Entry</u>							
101000 Fund Balance With Treasury	10,000						
310100 Unexpended Appropriations – Appropriations Received		10,000					

²⁷ 411900: SF 133/Schedule P line 1200 [Appropriation -- Authority_Type=P, BEA_Category_Indicator=M]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

2. To record the expenditure transfer from the DOL general fund to the UTF. The transfer is for the amount of indefinite budget authority that it is projected to be obligated (paid or unpaid) in the given fiscal year by the UTF. Generally, this transaction would be recorded on an annual basis. This transaction represents a non-exchange transaction.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 451000 Apportionments 490200 Delivered Orders – Obligations, Paid	7,000	7,000		<u>Budgetary Entry</u> 411400 ²⁸ Appropriated Receipts Derived from Available Trust or Special Fund Receipts	7,000		
<u>Proprietary Entry</u> 576000 Expenditure Financing Sources – Transfers-Out 101000 Fund Balance With Treasury	7,000		A514 B134	462000 Unobligated Funds Exempt From Apportionment		7,000	A510
310700 Unexpended Appropriations - Used 570000 Expended Appropriations	7,000	7,000		<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 575000 Expenditure Financing Sources – Transfers-In	7,000	7,000	

3. To record current-year obligations, from authority received in transaction #2.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 480100 Undelivered Orders-Obligations, Unpaid	6,000	6,000	B306
				<u>Proprietary Entry</u> None			

²⁸ SF 133/schedule P line 1202 [Appropriation -- Authority_Type = P, BEA_Category_Indicator=M, Fund=7]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

4. To record the disbursement of funds related to the obligation in transaction #3.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 640000 Benefit Expense 101000 Fund Balance With Treasury	6,000	6,000	B107 (mod)

5. For any amount of indefinite authority in the UTF not obligated as of September 30 th , the unobligated balances and any associated fund balance must be returned to the general fund TAFS (#5A). The general fund TAFS will then return the fund balance back to Treasury (#5B).							
5A. To record the return of unobligated balances and fund balance from the UTF to the general fund TAFS, via expenditure transfer. This is current-year authority, therefore, reverse transaction #2.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 451000 Apportionments <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 576000 Expenditure Financing Sources – Transfers-Out 570000 Expended Appropriations 3107000 Unexpended Appropriations - Used	1,000	1,000	A514R B134R	<u>Budgetary Entry</u> 462000 Unobligated Funds Exempt From Apportionment 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts <u>Proprietary Entry</u> 575000 Expenditure Financing Sources – Transfers- In 101000 Fund Balance With Treasury	1,000	1,000	A510R

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

5B. To record the decrease of indefinite budget authority in the general fund TAFS to reconcile to the indefinite appropriation equal to the obligations incurred in the UTF. If this transaction occurs during the month of September, it is recorded via the Year-End Transaction Module.²⁹ DOL must seek an exemption for the use of SGL 439100 for an expired TAFS..³⁰

DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u>							
451000 Apportionments	4,000						
439100 ³¹ Adjustments to Indefinite Appropriations		4,000	F106 (mod)	N/A			
<u>Proprietary Entry</u>							
310600 Unexpended Appropriations – Adjustments	4,000						
101000 Fund Balance With Treasury		4,000					

²⁹ Note: If a repayment of a repayable advance occurs during a month other than September, DOL will request and Fiscal Service will process a negative warrant. In that case, DOL will credit USSGL 411900 instead of 439100, and debit USSGL 310100 instead of 310600. Further note that recording USSGL 411900 in an expired TAFS is an exception to the rule, and is noted as such and/or limited in GTAS and on the USSGL SF133 crosswalk.

³⁰ In the event that a negative Treasury warrant is processed to return the funds to Treasury, refer to USSGL TC F108, which reflects a credit to 411900 and a debit to 310100.

³¹ 439100: SF 133/Schedule P line 1200 [Appropriation -- BEA_Category_Indicator=M, Fund=1]

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Pre-Closing Adjusted Trial Balances					
DOL General Fund TAFS 016_0178	DR	CR	UTF TAFS 016X8042	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
411900 Other Appropriations Realized	10,000		411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	6,000	
439100 Adjustments to Indefinite Appropriations		4,000	462000 Unobligated Funds Exempt From Apportionment		0
445000 Unapportioned Authority		0	480100 Undelivered Orders – Obligations, Unpaid		0
451000 Apportionments		0	490200 Delivered Orders – Obligations, Paid		0
490200 Delivered Orders – Obligations, Paid	<u>0</u>	<u>6,000</u>	TOTAL	<u>0</u>	<u>6,000</u>
TOTAL	10,000	10,000		6,000	6,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	0		101000 Fund Balance With Treasury		
310100 Unexpended Appropriations – Appropriations Received		10,000	575000 Expenditure Financing Sources – Transfers-In	0	
310600 Unexpended Appropriations – Adjustments	4,000		640000 Benefit Expense		6,000
310700 Unexpended Appropriations - Used	6,000		TOTAL	<u>6,000</u>	<u>0</u>
570000 Expended Appropriations		6,000		6,000	6,000
576000 Expenditure Financing Sources – Transfers-Out	<u>6,000</u>	<u>0</u>			
TOTAL	16,000	16,000			

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Closing Entries

6. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 439100 Adjustments to Indefinite Appropriations 411900 Other Appropriations Realized	6,000 4,000	10,000	F302	<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	6,000	6,000	F302
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

7. To record the closing of paid delivered orders to total actual resources.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	6,000	6,000	F314	<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	6,000	6,000	F314
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

8. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 570000 Expended Appropriations 576000 Expenditure Financing Sources – Transfers-Out	6,000		F336	<u>Proprietary Entry</u> 575000 Expenditure Financing Sources – Transfers-In 640000 Benefit Expense	6,000	6,000	F336

9. To record closing of fiscal-year activity to unexpended appropriations.							
DOL General Fund TAFS 016_0178	DR	CR	TC	UTF TAFS 016X8042	DR	CR	TC
<u>Budgetary Entry</u> None							
<u>Proprietary Entry</u> 310100 Unexpended Appropriations – Appropriations Received 310600 Unexpended Appropriations – Adjustments 310700 Unexpended Appropriations - Used	10,000	4,000 6,000	F342	N/A			

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

Post-Closing Trial Balances					
DOL General Fund TAFS 016_0178	DR	CR	UTF TAFS 016X8042	DR	CR
<u>Budgetary</u> None			<u>Budgetary</u> None		
<u>Proprietary</u> None			<u>Proprietary</u> None		

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and PROGRAM AND FINANCING SCHEDULE P

	DOL GF TAFS 016_0178		UTF TAFS 016X8042	
	SF133 Line	Sch P Line	SF133 Line	Sch P Line
BUDGETARY RESOURCES				
All accounts:				
0900 Total new obligations (490200E)		6,000		6,000
Unobligated balance:				
1000 Unobligated balance brought forward, October 1				
Budget Authority:				
Appropriations:				
Mandatory:				
1200 Appropriation (411900E, 439100E)	6,000	6,000		
1200 Appropriation (special or trust fund) (411400E)			6,000	6,000
All Accounts:				
1941 Unexpired unobligated balance carried forward, end of year		0		0
STATUS OF BUDGETARY RESOURCES				
Obligations incurred:				
Direct:				
2001 Category A (by quarter) (490200E)	6,000		6,000	
Unobligated Balance				
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)	6,000		6,000	

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

CHANGE IN OBLIGATED BALANCE				
Obligated balance, start of year (net):				
3030 Obligations incurred, unexpired accounts (490200E)	6,000	6,000	6,000	6,000
3040 Outlays (gross) (-) (490200E)	6,000	6,000	6,000	6,000
BUDGET AUTHORITY AND OUTLAYS, NET				
Mandatory:				
Gross budget authority and outlays:				
4090 Budget authority, gross (This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (Sch P)].)	6,000	6,000	6,000	6,000
4100 Outlays from new mandatory authority (490200E)	6,000	6,000	6,000	6,000
4110 Total outlays, gross (490200E)	6,000	6,000	6,000	6,000
4160 Budget authority, net (mandatory) (This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (Sch P).)	6,000	6,000	6,000	6,000
4170 Outlays, net (mandatory) (This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.)	6,000	6,000	6,000	6,000
4180 Budget authority, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4070 and 4160.)	6,000	6,000	6,000	6,000
4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4080 and 4170.)	6,000	6,000	6,000	6,000

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

BALANCE SHEET		
	DOL GF TAFS 016_0178	UTF TAFS 016X8042
Assets:		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (101000E)	0	0
15. Total Assets (calc 1..5)	<u>0</u>	<u>0</u>
Liabilities:		
28. Total Liabilities (calc 20..27)	<u>0</u>	0
Net Position:		
31. Unexpended Appropriations – Other Funds (310100E, 310600E, 310700E)	0	
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (575000E, 640000E)		0
33. Cumulative Results of Operations – Other Funds (570000E, 576000E)	0	
34. Total Net Position (calc.)	0	0
35. Total Liabilities and Net Position (calc.)	<u>0</u>	<u>0</u>

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

STATEMENT OF NET COST		
	DOL GF TAFS 016_0178	UTF TAFS 016X8042
Program Costs:		
1. Gross costs (Note 22) (640000E)		6,000
3. Net Program Costs (sum of 1 minus 2)		6,000
8. Net cost of operations		<u>6,000</u>

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

STATEMENT OF CHANGES IN NET POSITION		
	DOL GF TAFS 016_0178	UTF TAFS 016X8042
	All Other Funds	Earmarked Funds
Cumulative Results of Operations:		
Budgetary Financing Sources:		
5. Appropriations Used (570000E)	6,000	
8. Transfers-In/Out Without Reimbursement (+/-) (575000E, 576000E)	(6,000)	6,000
14. Total Financing Sources (sum of 4 through 13)	0	6,000
15. Net Cost of Operations (+/-)	0	6,000
16. Net Change (sum of 14 minus 15)	0	0
17. Cumulative Results of Operations (sum of 3 and 16)	0	0
Unexpended Appropriations		
Budgetary Financing Sources:		
21. Appropriations Received (310100E)	10,000	
23. Other Adjustments (Rescissions, etc.) (+/-) (310600E)	(4,000)	
24. Appropriations Used (310700E)	(6,000)	
25. Total Budgetary Financing Sources (sum of 21 through 24)	0	
26. Total Unexpended Appropriations (sum of 20 and 25)	0	
27. Net Position (sum of 17 and 26)	0	0

UNEMPLOYMENT TRUST FUND (UTF)
 REPAYABLE ADVANCES (Attachment 1A) and NON-REPAYABLE ADVANCES (Attachment 1B)
 (Indefinite Budget Authority)

STATEMENT OF BUDGETARY RESOURCES	DOL GF TAFS 016_0178	UTF TAFS 016X8042
BUDGETARY RESOURCES		
1000 Unobligated Balance Brought Forward, Oct. 1		
1290 Appropriations (411400E, 411900E, 439100E)	6,000	6,000
1910 Total budgetary resources	6,000	6,000
STATUS OF BUDGETARY RESOURCES		
2190 Obligations Incurred (490200E)		6,000
2304 Exempt from Apportionment		
2500 Total budgetary resources	6,000	6,000
CHANGE IN OBLIGATED BALANCES		
3012 Obligations Incurred (490200E)	6,000	6,000
3020 Outlays (Gross) (-) (490200E)	6,000	6,000
BUDGET AUTHORITY AND OUTLAYS, NET:		
4185 Outlays, Gross (Discretionary and Mandatory) (490200E)	6,000	6,000
4190 Outlays, Net (Discretionary and Mandatory) (490200E)	6,000	6,000