

## Scenario VIII

### Trust Funds with Contract Authority

#### Part II: Transfers of Contract Authority

Scenario VIII illustrates accounting and reporting for the *transfer of contract authority* between two trust funds. For a detailed description and background related to contract authority and the USSGL accounts involved, refer to contract authority scenarios posted on the USSGL Web site.

Trust funds with contract authority typically involve at least two reporting entities. The first is the TAFS managed by Fiscal Service. Fiscal Service is responsible for recording the collection and investment of receipts. For example, the Fiscal Service -managed Highway Trust Fund collects earmarked taxes on gasoline and other fuels. The second entity is the TAFS managed by the Federal program agency. The agency TAFS is the account in which contract authority is granted and program activities are managed. For example, the Federal Highway Administration of the U.S. Department of Transportation manages the Liquidation of Contract Authorization trust fund, and is responsible for recording the contract authority, recording the appropriations to liquidate contract authority, as well as tracking obligations and disbursements of the fund. Note that while the appropriation to liquidate contract authority is granted in appropriation acts, the funds will not be transferred via SF 1151 until actually needed for disbursement. This is for cash management purposes so that the interest earned in the Fiscal Service TAFS is maximized. That concept is illustrated in Scenario VII, Trust Funds with Contract Authority, Part I: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers, and involves established USSGL account 4136 Contract Authority to be Liquidated by Trust Funds.

In some instances, however, the agency entity (referred to in this scenario as the parent account) is also granted the authority to *transfer contract authority* to recipient TAFS (referred to as the recipient account). This is usually in the form of allocation transfers, but may also be an appropriation/balance transfer. *At the time that the contract authority transfers, however, the funds will not be transferred until actually needed for disbursement.* Again, this is in order to maintain sound cash management principles. For this reason, and in order to support specific P&F lines, USSGL account 4137 Transfers of Contract Authority was established, and is the basis of this scenario.

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 1**

**Parent Account (69X8000)**

**Recipient Account (14-69X8000)**

<p><b>1. To record the enactment of public law for new contract authority. (TC A166)</b></p> <p><i>Budgetary</i>  4131 CY Contract Authority Realized - Def 1,000  4620 Unob Fds Not Subj to Apport 1,000</p> <p><i>Proprietary</i>  N/A</p>	<p><b>1. To record the enactment of public law for new contract authority.</b></p> <p>N/A</p>
<p><b>2. To record the appropriation to liquidate contract authority. Funds are not transferred until needed for disbursement. (TC A173)</b></p> <p><i>Budgetary</i>  4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Receivable 600  4136 CA to be Liquidated by TF 600</p> <p><i>Proprietary</i>  1330 Receivable for Transfers of Currently Invested Balances 600  5755 Nonexpenditure Financing Sources - Transfers-In 600</p>	<p><b>2. To record the appropriation to liquidate contract authority. Funds are not transferred until needed for disbursement.</b></p> <p>N/A</p>

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**Year 1**

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<p><b>3. To record transfer-out of contract authority from the parent account to the recipient account based upon an approved letter. (TC A179)</b></p> <p><i><b>Budgetary</b></i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4620</td> <td style="width: 70%;">Unob Fds Not Subj to Apport</td> <td style="width: 20%; text-align: right;">50</td> </tr> <tr> <td></td> <td>4137 Transfers of Contract Authority</td> <td style="text-align: right;">50</td> </tr> </table> <p><i><b>Proprietary</b></i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">5765</td> <td style="width: 70%;">Nonexpenditure Financing Sources - Transfers-Out</td> <td style="width: 20%; text-align: right;">50</td> </tr> <tr> <td></td> <td>2150 Payable for Transfers of Currently Invested Balances</td> <td style="text-align: right;">50</td> </tr> </table>	4620	Unob Fds Not Subj to Apport	50		4137 Transfers of Contract Authority	50	5765	Nonexpenditure Financing Sources - Transfers-Out	50		2150 Payable for Transfers of Currently Invested Balances	50	<p><b>3. To record transfer-out of contract authority from the parent account to the recipient account based upon an approved letter. (TC A177)</b></p> <p><i><b>Budgetary</b></i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4137</td> <td style="width: 70%;">Transfers of Contract Authority</td> <td style="width: 20%; text-align: right;">50</td> </tr> <tr> <td></td> <td>4620 Unob Fds Not Subj to Apport</td> <td style="text-align: right;">50</td> </tr> </table> <p><i><b>Proprietary</b></i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1330</td> <td style="width: 70%;">Receivable for Transfers of Currently Invested Balances</td> <td style="width: 20%; text-align: right;">50</td> </tr> <tr> <td></td> <td>5755 Nonexpenditure Financing Sources - Transfers-In</td> <td style="text-align: right;">50</td> </tr> </table>	4137	Transfers of Contract Authority	50		4620 Unob Fds Not Subj to Apport	50	1330	Receivable for Transfers of Currently Invested Balances	50		5755 Nonexpenditure Financing Sources - Transfers-In	50
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**Parent Account (69X8000)**

**Recipient Account (14-69X8000)**

<p><b>4. Recipient account requests transfer of funds to liquidate the contract authority that was transferred in #3. This is accomplished via SF 1151. First, an SF 1151 must be processed to move the fund balance from the Fiscal Service corpus account into the parent account.</b></p> <p><b>A. To record the SF 1151 transfer-in from the Fiscal Service corpus account into the parent account. (TC A175)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4136</td> <td style="width: 70%;">CA to be Liquidated by TF</td> <td style="width: 20%; text-align: right;">30</td> </tr> <tr> <td></td> <td>4126 Amts Appropriated fr Specific Treasury-Managed TF TAFS – Receivable</td> <td style="text-align: right;">30</td> </tr> </table> <p>and</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4138</td> <td style="width: 70%;">Appropriations to Liquidate CA</td> <td style="width: 20%; text-align: right;">30</td> </tr> <tr> <td></td> <td>4135 Contract Authority Liquidated</td> <td style="text-align: right;">30</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">30</td> </tr> <tr> <td></td> <td>1330 Receiv for Trans of Curr Inv Bal</td> <td style="text-align: right;">30</td> </tr> </table>	4136	CA to be Liquidated by TF	30		4126 Amts Appropriated fr Specific Treasury-Managed TF TAFS – Receivable	30	4138	Appropriations to Liquidate CA	30		4135 Contract Authority Liquidated	30	1010	Fund Balance With Treasury	30		1330 Receiv for Trans of Curr Inv Bal	30	<p><b>4. Recipient account requests transfer of funds to liquidate the contract authority that was transferred in #3. This is accomplished via SF 1151. First, an SF 1151 must be processed to move the fund balance from the Fiscal Service corpus account into the parent account.</b></p> <p><b>A. To record the SF 1151 transfer-in from the Fiscal Service corpus account into the parent account.</b></p> <p style="text-align: center;">N/A</p>
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<p><b>B. To record the immediate SF 1151 transfer-out to the recipient account in order to liquidate the contract authority previously transferred in #2. (TC A180)</b></p> <p><i>Budgetary</i></p> <p>4137 Transfers of Contract Authority      30</p> <p>    4175 Allocation Transfers of CY</p> <p>        Authority for Non-Invested Accounts 30</p> <p><i>Proprietary</i></p> <p>2150 Payable for Trans of Curr Inv Bal    30</p> <p>    1010 Fund Balance With Treasury      30</p>	<p><b>B. To record the immediate SF 1151 transfer-in to the recipient account in order to liquidate the contract authority previously transferred in #2. (TC A181)</b></p> <p><i>Budgetary</i></p> <p>4175 Allocation Transfers of CY Authority for Non-Invested Accounts      30</p> <p>    4137 Transfers of Contract Authority      30</p> <p><i>Proprietary</i></p> <p>1010 Fund Balance With Treasury      30</p> <p>    1330 Receivable for Transfers of Currently Invested Balances      30</p>
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**Year 1**

**Parent Account (69X8000)**

*Budgetary*

**Pre-Closing Trial Balance (FACTS II ATB):**

4126	570	
4131	1,000	
4135		30
4136		570
4137		20
4138	30	
4175		30
4620		950
	<u>1,600</u>	<u>1,600</u>

**Closing Entries**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>	
	4175 Alloc Transfers of CY Authority for Non-Invested Accounts	30
	4138 Appropriations to Liquidate CA	30
<b>C2)</b>	<b>To record the closing of fiscal year contract authority. (TC F206)</b>	
	4135 Contract Authority Liquidated	30
	<b>4139 CA Carried Forward</b>	<b>970</b>
	4131 CY Contract Authority Real - Def	1,000

**Recipient Account (14-69X8000)**

*Budgetary*

**Pre-Closing Trial Balance (FACTS II ATB):**

4137	20	
4175	30	
4620		50
	<u>50</u>	<u>50</u>

**Closing Entries:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>	
	4201 Total Actual Resources - Collected	30
	4175 Alloc Transfers of CY Authority for Non-Invested Accounts	30

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**Year 1**

**Parent Account (69X8000)**

**Post-Closing Trial Balance:**

4126	570	
4136		570
4137		20
4139	970	
4620		950
	<b><u>1,540</u></b>	<b><u>1,540</u></b>

**Recipient Account (14-69X8000)**

**Post-Closing Trial Balance:**

4137	20	
4201	30	
4620		50
	<b><u>50</u></b>	<b><u>50</u></b>

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**Year 1**

**Parent Account (69X8000)**

*Proprietary*

**Pre-Closing Trial Balance (FACTS I):**

1330	570	
2150		20
5755		600
5765	50	
	<u>620</u>	<u>620</u>

**Closing Entry:**

<b>C1)</b>	<b>To record the closing of other financing sources into cumulative results of operations. (TC F228)</b>		
	5755	Nonexpenditure Financing Sources - Transfers-In	600
	<b>3310</b>	<b>Cumulative Results of Operations</b>	<b>550</b>
	5765	Nonexpenditure Financing Sources - Transfers-Out	50

**Post-Closing Trial Balance:**

1330	570	
2150		20
3310		550
	<u>570</u>	<u>570</u>

**Recipient Account (14-69X8000)**

*Proprietary*

**Pre-Closing Trial Balance (FACTS I):**

1010	30	
1330	20	
5755		50
	<u>50</u>	<u>50</u>

**Closing Entry:**

<b>C1)</b>	<b>To record the closing of other financing sources into cumulative results of operations. (TC F228)</b>		
	5755	Nonexpenditure Financing Sources - Transfers-In	50
	3310	Cumulative Results of Operations	50

**Post-Closing Trial Balance:**

1010	30	
1330	20	
3310		50
	<u>50</u>	<u>50</u>



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**Year 1**

**Parent Account (69X8000)**

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<b>SF 133: Report on Budget Execution and Budgetary Resources</b>		
1.	Budgetary Authority	
	A. Appropriations (4126E-B, 4138E)	600
	C. Contract Authority (4131E)	1,000
	D. Net Transfers (4137E-B, 4175E)	(50)
6.	Permanently Not Available	
	E. Other Auth. W/drawn (4135E, 4136E-B) (600)	
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>950</b>
8.	Obligations Incurred	
9.	Unobligated Balance Available (4620E)	950
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>950</b>
15	Total Outlays (calculation)	0

<b>SF 133: Report on Budget Execution and Budgetary Resources</b>		
1.	Budgetary Authority	
	A. Appropriations	
	C. Contract Authority	
	D. Net Transfers (4137E-B, 4175E)	50
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>50</b>
8.	Obligations Incurred	
9.	Unobligated Balance Available (4620E)	50
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>50</b>
15	Total Outlays (calculation)	0

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<b>USSGL 2108: Year-End Closing Statement</b>	
Col. 2 Preclosing unexpended balance	0
Col. 3 Cur. Year CA realized (4131E)	1,000
Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled (4135E, 4136E-B)	(600)
Col. 5 Postclosing unexpended bal. (1010E)	0
Col. 6 Other Auth. (4131E, 4135E, 4136E, 4139B) Calc. (2+3-4-5=6)	400
Col. 7 Reimbursements Earned (4126E, 4137E)	550
Col. 9 Undelivered Orders	
Col. 10 Accounts Payable and Other Liabilities	
Col. 11 Unobligated balance (4620E) Calc (5+6+7+8=9+10+11)	950

<b>USSGL 2108: Year-End Closing Statement</b>	
Col. 2 Preclosing unexpended balance	30
Col. 3 Cur. Year CA realized (4131E)	0
Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled (4135E)	0
Col. 5 Postclosing unexpended bal. (1010E)	30
Col. 6 Other Auth. (4131E, 4135E, 4139B) Calc. (2+3-4-5=6)	0
Col. 7 Reimbursements Earned (4137E)	20
Col. 9 Undelivered Orders	
Col. 10 Accounts Payable and Other Liabilities	
Col. 11 Unobligated balance (4620E) Calc (5+6+7+8=9+10+11)	50

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**Year 1 Program and Financing Schedule (P & F) (Parent/Recipient Accounts Consolidated)**

<b>Total New Obligations</b>	
1000 Total new obligations	0
<b>Budgetary Resources Available For Obligation</b>	
2149 Unobligated balance available, start of year: Contract authority (Not supported by USSGL)	
2200 New budget authority (gross) (calc 4000.6990)	1,000
2390 Total budgetary resources avail for obligation (calc)	1,000
2449 Unobligated balance available, end of year: Contract authority (Not supported by USSGL)	
2499 Total unobligated balance, end of year (4620E)	1,000
<b>New Budgetary Authority (Gross), Detail</b>	
4026 Appropriation (trust fund, definite) (4126E-B, 4138E)	600
4049 Portion applied to liquidate contract authority (4135E,4136E-B)	(600)
4100 Transferred to other accounts (-) (4175E)	(30)
4200 Transferred from other accounts (+) (4175E)	30
4300 Appropriation (total discretionary) (calc)	0
6610 Contract authority (definite) (4131E)	1,000
6661 Transferred to other accounts (-) (4137E-B)	(20)
6662 Transferred from other accounts (+) (4137E-B)	20
6690 Contract authority (total mandatory) (calc)	1,000
7000 Total new BA (gross) (4126E-B, 4131E, 4135E, 4136E-B, 4137E-B, 4138E, 4175E)	1,000
<b>Memorandum Entries</b>	
7501 Obligated balance, start of year: CA (Not supported by USSGL)	
7502 Obligated balance, end of year: CA (Not supported by USSGL)	

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**Year 1 OMB Form and Content Statements (Parent/Recipient Accounts Consolidated)**

<b>Balance Sheet</b>		
<b>ASSETS</b>		
1A1 Fund Balance With Treasury (1010E)		30
1A2 Accounts Receivable (1330E)		590
<b>LIABILITIES and NET POSITION</b>		
3A1 Accounts Payable (2150E)		20
8. Cum. Results of Operations (3310E)		600
<b>Statement of Net Cost</b>		
1B1 Program Costs – Public - Production (6100E)		0
1D Less Earned Revenue		0
5 Net Cost of Operations (calc)		0
<b>Statement of Changes in Net Position</b>		
1 Net Cost of Operations		0
2E Financing Sources-Transfers-in (5755E)		650
2F Financing Sources-Transfers-out (5765E)		(50)
8 Net Position – Beginning of Period		0
9 Net Position - End of Period (calc)		600

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 1 OMB Form and Content Statements (Parent/Recipient Accounts Consolidated)**  
**(continued)**

<b>Statement of Budgetary Resources</b>	
1A Budg Auth - Approps (4126E-B, 4138E)	600
1C Budg Auth - Contract Authority (4131E)	1,000
1D Budg Auth - Net Transfers (4137E-B, 4175E-B)	0
4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)	<u>(600)</u>
<b>5 Total Budgetary Resources</b>	<b>1,000</b>
7B Unob Bal Avail-Exempt from Apport (4620E)	<u>1,000</u>
<b>9 Total Status of Resources</b>	<b>1,000</b>
15 Total Outlays (calculation)	0
<b>Statement of Financing</b>	
1A Obligations Incurred	0
2A Chg in Amt of Goods/Services (Incr)/Decr	<u>(0)</u>
5 Net Cost of Operations (calc)	0

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**Part II: Transfers of Contract Authority**

**Year 2      Parent Account (69X8000)**

**Recipient Account (14-69X8000)**

<p><b>1. Recipient account requests transfer of funds to liquidate the contract authority that was originally transferred in Year 1. This is accomplished via SF 1151. First, an SF 1151 must be processed to move the fund balance from the Fiscal Service corpus account into the parent account.</b></p> <p><b>A. To record the SF 1151 transfer-in from the Fiscal Service corpus account into the parent account. (TC A175)</b></p> <p style="margin-left: 20px;"><i><b>Budgetary</b></i></p> <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 10px;">4136</td> <td style="padding-right: 20px;">CA to be Liquidated by TF</td> <td style="text-align: right;">15</td> </tr> <tr> <td style="padding-right: 10px;">4126</td> <td style="padding-right: 20px;">Amts Appropriated fr Specific Treasury-Managed TF TAFS – Receivable</td> <td style="text-align: right;">15</td> </tr> </table> <p>and</p> <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 10px;">4138</td> <td style="padding-right: 20px;">Appropriations to Liquidate CA</td> <td style="text-align: right;">15</td> </tr> <tr> <td style="padding-right: 10px;">4135</td> <td style="padding-right: 20px;">Contract Authority Liquidated</td> <td style="text-align: right;">15</td> </tr> </table> <p style="margin-left: 20px;"><i><b>Proprietary</b></i></p> <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 10px;">1010</td> <td style="padding-right: 20px;">Fund Balance With Treasury</td> <td style="text-align: right;">15</td> </tr> <tr> <td style="padding-right: 10px;">1330</td> <td style="padding-right: 20px;">Receiv for Trans of Curr Inv Bal</td> <td style="text-align: right;">15</td> </tr> </table>	4136	CA to be Liquidated by TF	15	4126	Amts Appropriated fr Specific Treasury-Managed TF TAFS – Receivable	15	4138	Appropriations to Liquidate CA	15	4135	Contract Authority Liquidated	15	1010	Fund Balance With Treasury	15	1330	Receiv for Trans of Curr Inv Bal	15	<p><b>1. Recipient account requests transfer of funds to liquidate the contract authority that was originally transferred in Year 1. This is accomplished via SF 1151. First, an SF 1151 must be processed to move the fund balance from the Fiscal Service corpus account into the parent account.</b></p> <p><b>A. To record the SF 1151 transfer-in from the Fiscal Service corpus account into the parent account.</b></p> <p style="margin-left: 20px;">N/A</p>
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**Year 2      Parent Account (69X8000)**

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<p><b>B.      To record the immediate SF 1151 transfer-out to the recipient account in order to liquidate the contract authority originally transferred in Year 1. (TC A180)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4137</td> <td style="width: 80%;">Transfers of Contract Authority</td> <td style="width: 10%; text-align: right;">15</td> </tr> <tr> <td></td> <td>4175 Allocation Transfers of CY Authority for Non-Invested Accounts</td> <td style="text-align: right;">15</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">2150</td> <td style="width: 80%;">Payable for Trans of Curr Inv Bal</td> <td style="width: 10%; text-align: right;">15</td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td style="text-align: right;">15</td> </tr> </table>	4137	Transfers of Contract Authority	15		4175 Allocation Transfers of CY Authority for Non-Invested Accounts	15	2150	Payable for Trans of Curr Inv Bal	15		1010 Fund Balance With Treasury	15	<p><b>B.      To record the immediate SF 1151 transfer-in to the recipient account in order to liquidate the contract authority originally transferred in Year 1. (TC A181)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4175</td> <td style="width: 80%;">Allocation Transfers of CY Authority for Non-Invested Accounts</td> <td style="width: 10%; text-align: right;">15</td> </tr> <tr> <td></td> <td>4137 Transfers of Contract Authority</td> <td style="text-align: right;">15</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 80%;">Fund Balance With Treasury</td> <td style="width: 10%; text-align: right;">15</td> </tr> <tr> <td></td> <td>1330 Receivable for Transfers of Currently Invested Balances</td> <td style="text-align: right;">15</td> </tr> </table>	4175	Allocation Transfers of CY Authority for Non-Invested Accounts	15		4137 Transfers of Contract Authority	15	1010	Fund Balance With Treasury	15		1330 Receivable for Transfers of Currently Invested Balances	15
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**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

**Recipient Account (14-69X8000)**

<p><b>2. Recipient account records obligation, expenditure and disbursement of funds to non-Federal recipients.</b></p> <p>N/A</p>	<p><b>2. Recipient account records obligation, expenditure and disbursement of funds to non-Federal recipients. (TC B107)</b></p> <p><i>Budgetary</i></p> <p>4620 Unob Fds Not Subj to Apportionment 15                    4902 Delivered Orders - Obligations, Paid 15</p> <p><i>Proprietary</i></p> <p>6100 Operating Expenses/Program Costs 15                    1010 Fund Balance With Treasury 15</p>
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**Scenario VIII  
Trust Funds with Contract Authority  
Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

*Budgetary*

**Pre-Closing Trial Balance (FACTS II ATB):**

4126	555	
4135		15
4136		555
4137		5
4138	15	
4139	970	
4175		15
4620		950
	<u>1,540</u>	<u>1,540</u>

**Closing Entries:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
	4175 Alloc Transfers of CY Authority for Non-Invested Accounts	15	
	4138 Appropriations to Liquidate CA		15
<b>C2)</b>	<b>To record the closing of fiscal year contract authority. (TC F206)</b>		
	4135 Contract Authority Liquidated	15	
	4139 CA Carried Forward		15

**Recipient Account (14-69X8000)**

*Budgetary*

**Pre-Closing Trial Balance (FACTS II ATB):**

4137	5	
4175	15	
4201	30	
4620		35
4902		15
	<u>50</u>	<u>50</u>

**Closing Entries:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
	4201 Total Actual Resources - Collected	15	
	4175 Alloc Transfers of CY Authority for Non-Invested Accounts		15
<b>C1)</b>	<b>To record the closing of expended authority paid. (TC 214)</b>		
	4902 Delivered Orders - Obligations, Paid	15	
	4201 Total Actual Resources - Collected		15

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

**Post-Closing Trial Balance:**

4126	555	
4136		555
4137		5
4139	955	
4620		950
	<b><u>1,510</u></b>	<b><u>1,510</u></b>

**Recipient Account (14-69X8000)**

**Post-Closing Trial Balance:**

4137	5	
4201	30	
4620		35
	<b><u>35</u></b>	<b><u>35</u></b>

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

*Proprietary*

**Pre-Closing Trial Balance (FACTS I):**

1330	555	
2150		5
3310		550
	<u>555</u>	<u>555</u>

**Closing Entry:**

N/A

**Post-Closing Trial Balance:**

1330	555	
2150		5
3310		550
	<u>555</u>	<u>555</u>

**Recipient Account (14-69X8000)**

*Proprietary*

**Pre-Closing Trial Balance (FACTS I):**

1010	30	
1330	5	
3310		50
6100	15	
	<u>50</u>	<u>50</u>

**Closing Entry:**

<b>C1)</b>	<b>To record the expenses into cumulative results of operations. (TC F228)</b>			
	3310	Cumulative Results of Operations	15	
		6100	Operating Expenses/Prog Costs	15

**Post-Closing Trial Balance:**

1010	30	
1330	5	
3310		35
	<u>35</u>	<u>35</u>

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

**Recipient Account (14-69X8000)**

<b>SF 133: Report on Budget Execution and Budgetary Resources</b>		
1.	Budgetary Authority	
	A. Appropriations (4126E-B, 4138E)	0
	D. Net Transfers (4137E-B, 4175E)	0
2A.	Unob Bal, Brought Fwd (4126B, 4136B, 4137B, 4139B, 4201B)	950
6.	Permanently Not Available	
	E. Other Auth. W/drawn (4135E, 4136E-B)	0
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>950</b>
9.	Unobligated Balance Available (4620E)	950
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>950</b>
15	Total Outlays (calculation)	0

<b>SF 133: Report on Budget Execution and Budgetary Resources</b>		
1.	Budgetary Authority	
	D. Net Transfers (4137E-B, 4175E)	0
2A.	Unob Bal, Brought Fwd (4137B, 4201B)	50
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>50</b>
8.	Obligations Incurred (4902E)	15
9.	Unobligated Balance Available (4620E)	35
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>50</b>
15	Total Outlays (calculation)	15

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2**

**Parent Account (69X8000)**

<b>USSGL 2108: Year-End Closing Statement</b>		
Col. 2	Preclosing unexpended balance (4136B, 4139B)	400
Col. 3	Cur. Year CA realized	
Col. 4	Unobligated. And obligated. bal. Withdrawn/canceled (4135E, 4136E-B)	0
Col. 5	Postclosing unexpended bal. (1010E)	0
Col. 6	Other Auth. (4135E, 4136E, 4139B) Calc. (2+3-4-5=6)	400
Col. 7	Reimbursements Earned (4126E, 4137E)	550
Col. 10	Accounts Payable and Other Liabilities	
Col. 11	Unobligated balance (4620E) Calc (5+6+7+8=9+10+11)	950

**Recipient Account (14-69X8000)**

<b>USSGL 2108: Year-End Closing Statement</b>		
Col. 2	Preclosing unexpended balance	30
Col. 3	Cur. Year CA realized	
Col. 4	Unobligated. and obligated. bal. Withdrawn/canceled	
Col. 5	Postclosing unexpended bal. (1010E)	30
Col. 6	Other Auth. Calc. (2+3-4-5=6)	
Col. 7	Reimbursements Earned (4137E)	5
Col. 10	Accounts Payable and Other Liabilities	
Col. 11	Unobligated balance (4620E) Calc (5+6+7+8=9+10+11)	35

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2      Program and Financing Schedule (P & F) (Parent/Recipient Accounts Consolidated)**

<b>Total New Obligations</b>	
1000 Total new obligations (4902E)	15
<b>Budgetary Resources Available For Obligation</b>	
2150 Unobligated balance available, start of year: Contract authority (Not supported by USSGL)	
2200 New budget authority (gross) (calc 4000.6990)	0
2391 Total budgetary resources avail for obligation (calc)	0
2450 Unobligated balance available, end of year: Contract authority (Not supported by USSGL)	
2499 Total unobligated balance, end of year (4620E)	985
<b>New Budgetary Authority (Gross), Detail</b>	
4026 Appropriation (trust fund, definite) (4126E-B, 4138E)	0
4049 Portion applied to liquidate contract authority (4135E, 4136E-B)	0
4100 Transferred to other accounts (-) (4175E)	(15)
4200 Transferred from other accounts (+) (4175E)	15
4300 Appropriation (total discretionary) (calc)	0
6610 Contract authority (definite)	
6661 Transferred to other accounts (-) (4137E-B)	(15)
6662 Transferred from other accounts (+) (4137E-B)	15
6690 Contract authority (total mandatory) (calc)	0
7001 Total new BA (gross) (4126E-B, 4135E, 4136E-B, 4137E-B, 4138E, 4175E)	0
<b>Memorandum Entries</b>	
7501 Obligated balance, start of year: CA (Not supported by USSGL)	
7502 Obligated balance, end of year: CA (Not supported by USSGL)	

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2 OMB Form and Content Statements (Parent/Recipient Accounts Consolidated)**

<b>Balance Sheet</b>		
<b>ASSETS</b>		
1A1 Fund Balance With Treasury (1010E)		30
1A2 Accounts Receivable (1330E)		560
<b>LIABILITIES and NET POSITION</b>		
3A1 Accounts Payable (2150E)		5
8. Cum. Results of Operations (3310E)		585
<b>Statement of Net Cost</b>		
1B1 Program Costs – Public - Production (6100E)		15
1D Less Earned Revenue		0
5 Net Cost of Operations (calc)		15
<b>Statement of Changes in Net Position</b>		
1 Net Cost of Operations		15
8 Net Position – Beginning of Period (3310B)		(600)
9 Net Position - End of Period (calc)		585

**Scenario VIII**  
**Trust Funds with Contract Authority**  
**Part II: Transfers of Contract Authority**

**Year 2 OMB Form and Content Statements (Parent/Recipient Accounts Consolidated)**  
**(continued)**

<b>Statement of Budgetary Resources</b>	
1A Budg Auth - Approps (4126E-B, 4138E)	0
1C Budg Auth - Contract Authority	0
1D Budg Auth - Net Transfers (4137E-B, 4175E-B)	0
2A Unobligated Balance Brought Forward (4126B, 4136B, 4137B, 4139B, 4201B)	1,000
4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)	<u>( 0)</u>
<b>5 Total Budgetary Resources</b>	<b>1,000</b>
6 Obligations Incurred (4902E)	15
7B Unob Bal Avail-Exempt from Apport (4620E)	<u>985</u>
<b>9 Total Status of Resources</b>	<b>1,000</b>
10 Obligations Incurred (4902E)	15
15 Total Outlays (calculation)	15
<b>Statement of Financing</b>	
1A Obligations Incurred (4902E)	15
2A Chg in Amt of Goods/Services (Incr)/Decr	<u>(0)</u>
5 Net Cost of Operations (calc)	15