

Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)

PREPARED BY:

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DEPARTMENT OF THE TREASURY**

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Version Number	Date	Description of Change	Effective USSGL TFM
1.0	6/6/2011	Original version	S2 11-01

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Background

This scenario illustrates accounting and reporting of contract authority activity pertaining to the Department of Transportation's Highway Trust Fund (HTF). The Highway Trust Fund consists of a Treasury Appropriation Fund Symbol (TAFS) "corpus" account, and several "recipient" accounts. Only two of the HTF recipient accounts are subject to the guidance in this scenario, and they are listed below. Note, transactions for the HTF "corpus" account are NOT illustrated in this scenario, only the "recipient" accounts are illustrated.

Highway Trust Fund TAFS "corpus" account

- 69X8102, "Highway Trust Fund"

Highway Trust Fund TAFS "recipient" accounts (non-allocation)

- 69X8083, "Federal-Aid Highways (Liquidation of Contract Authorization), Federal Highway Administration"
- 69X8350, "Formula and Bus Grants, Liquidation of Contract Authorization, Federal Transit Administration, Transportation"

The HTF corpus account is managed by the Bureau of the Public Debt (BPD). The BPD is responsible for recording the collection and investment of receipts. For example, the BPD-managed HTF collects earmarked taxes on gasoline and other fuels. The HTF does not have any type of budget authority including contract authority. It does not maintain, track, or record contract authority. Instead, it is the primary **source of funding** for the recipient accounts.

The HTF recipient accounts are managed by the Department of Transportation. All of the contract authority and appropriations to liquidate contract authority reside with the recipient accounts. The recipient TAFS is the account in which contract authority and appropriation to liquidate contract authority are granted and program activities are managed. It captures the activity pertaining to contract authority, the appropriations to liquidate contract authority, as well as obligations and disbursements of the fund. Note that while the appropriation to liquidate contract authority is granted in appropriation acts (for the HTF), the funds (i.e. Fund Balance With Treasury) will not be transferred via SF 1151: Nonexpenditure Transfer Authorization until actually needed for disbursement. This is for cash management purposes so that the interest earned on investments in the HTF corpus account is maximized.

In some instances, however, the recipient accounts are also granted the authority to *transfer contract authority* from one recipient account to another, as well as the authority to *transfer appropriations to liquidate contract authority*. The transfer of contract

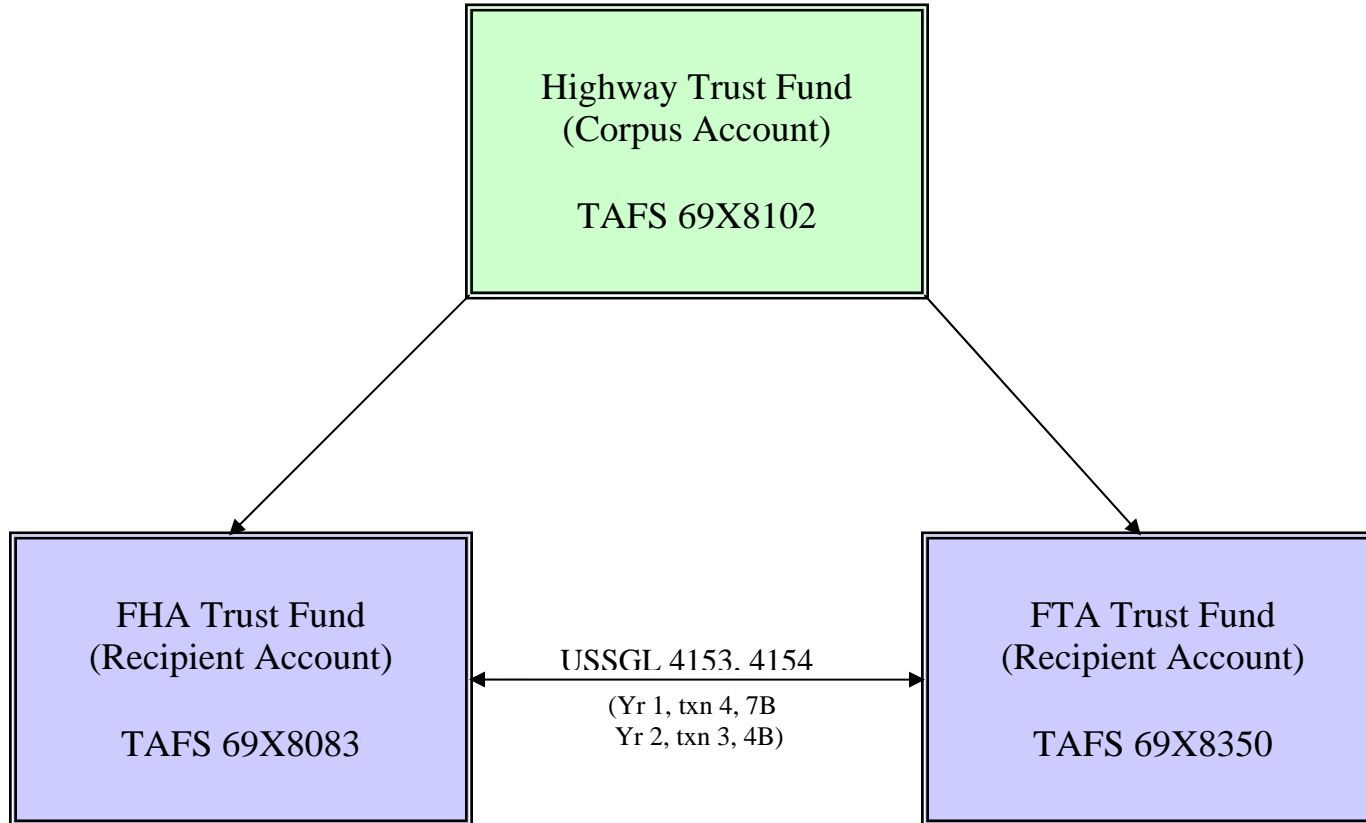
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authority can be in the form of either allocation or nonallocation transfers, each resulting in different budgetary accounting and reporting on the SF 133/P&F. This scenario, which pertains only to the 3 TAFS listed previously, illustrates the *nonallocation transfers of contract authority*, and required the establishment of two new USSGL accounts. See the account proposals and justifications that follow.

This scenario follows USSGL TFM S2 11-01 (June 2011) fiscal 2011 crosswalks.

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Basic Illustration of Trust Fund Flows



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NEW USSGL ACCOUNTS FOR FISCAL 2012:

Account Number: 4153
Account Title: Transfers of Contract Authority - Nonallocation
Normal Balance: Debit

Definition: The amount of contract authority transferred between two nonallocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a nonexpenditure nonallocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at yearend by the amount of appropriations received to liquidate contract authority – nonallocation – transferred. This account does not close at yearend.

Justification: To differentiate transfers of contract authority between those that are accomplished as allocation transfers (USSGL account 4137) from and those that are accomplished as nonallocation transfers (USSGL 4153).

Account Number: 4154
Account Title: Appropriation To Liquidate Contract Authority – Nonallocation – Transferred
Normal Balance: Debit

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

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

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Impact on FACTS II Attribute Table Fiscal 2012												
USSGL Account	USSGL Account Attributes											
	Normal Balance	Debit/Credit	Begin/End	Auth Type	BEA Cat ¹	Dir Trans Agy	Dir Trans Acct	Year of BA	PY Adj	TAFS Status	Fund Type	Def/Indef
4153	D	Y	B			Y	Y	Y	Y	U	Y ²	Y
4153	D	Y	E			Y	Y	Y	Y	U	Y ²	Y
4154	D	Y	E						Y	U	Y ²	Y

Impact on USSGL Crosswalks Fiscal 2012								
USSGL Account	SF 133/ P&F	FMS 2108	Balance Sheet	Stmt of Net Cost	Stmt of Changes in Net Position	Stmt of Cust Activ	Stmt of Budgetary Resources	Reclass Stmts
4153	Lines 1000, 1020 ³ 1013 “BAL” 1610/1611 “NEW”	Col 7	n/a	n/a	n/a	n/a	Lines 1, 4	n/a
4154	Lines 1020 1137	Col 7	n/a	n/a	n/a	n/a	Line 6	n/a

¹ BEA Category is not required in FACTS II; however, BEA Category for USSGL account 4153 pertains to domain value “M” Mandatory only, and USSGL account 4154 pertains to domain value “D” Discretionary only.

² Limited to domain value “7” Trust (non-revolving) Fund only

³ SF 133/P&F line 1013 is a projected new line. Refer to OMB Circular No. A-11 (2011 release) for actual line number and title.

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Listing of USSGL Accounts Used in This Scenario

**Account
Number**

Account Name

Budgetary

4126	Amounts Appropriated From Specific Invested TAFS – Receivable
4131	Current-Year Contract Authority Realized
4135	Contract Authority Liquidated
4136	Contract Authority to be Liquidated by Trust Funds
4138	Appropriation to Liquidate Contract Authority
4139	Contract Authority Carried Forward
4153	Transfers of Contract Authority - Nonallocation
4154	Appropriation to Liquidate Contract Authority - Nonallocation - Transferred
4170	Transfers – Current-Year Authority
4201	Total Actual Resources – Collected
4450	Unapportioned Authority
4510	Apportionments
4610	Allotments – Realized Resources
4801	Undelivered Orders - Obligations, Unpaid
4902	Delivered Orders - Obligations, Paid

Proprietary

1010	Fund Balance With Treasury
1330	Receivable for Transfers of Currently Invested Balances
2150	Payable for Transfers of Currently Invested Balances
3310	Cumulative Results of Operations
5755	Nonexpenditure Financing Sources - Transfers-In
5765	Nonexpenditure Financing Sources - Transfers-Out
6100	Operating Expenses/Program Costs

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USSGL Scenario

Assumptions Specific to this Scenario

- Appropriations to liquidate contract authority are classified as discretionary budget authority
- Transfers of contract authority – nonallocation are classified as mandatory budget authority
- Beginning trial balances are not applicable in Year 1 of this scenario
- Trust Fund A and Trust Fund B represent the HTF “recipient” accounts 69X8083 and 69X8350. In practice, the activity illustrated in Trust Fund A also occurs in Trust Fund B. Additionally, the transfers that occur from A to B also occur from B to A.
- The HTF “corpus” account 69X8102 is not illustrated in this scenario

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Illustrative Transactions

Year 1

1. To record the enactment of public law for new contract authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4131 Current-Year Contract Authority Realized	500,000						
4450 Unapportioned Authority		500,000	A166	N/A			
<u>Proprietary Entry</u>							
None							

2. To record the apportionment and subsequent allotment of authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4450 Unapportioned Authority	500,000						
4510 Apportionments		500,000	A116				
and							
4510 Apportionments	500,000			N/A			
4610 Allotments – Realized Resources		500,000	A120				
<u>Proprietary Entry</u>							
None							

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Year 1

3. Trust Fund A records an appropriation to liquidate contract authority. The amount is appropriated from the Highway Trust Fund corpus 69X8102 (not illustrated) to Trust Fund A for contract authority to be used in either Trust Fund A or Trust Fund B. (Trust Fund A will later be granted the authority to transfer the appropriation to liquidate contract authority to Trust Fund B to cover obligations when needed for disbursement.) Since the Highway Trust Fund corpus is invested, the actual fund balance will not be transferred from the corpus account to Trust Fund A until funds are needed for disbursement.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
⁴Budgetary Entry							
4126 Amounts Appropriated from Specific Invested TAFS – Receivable	100,000						
4136 Contract Authority to be Liquidated by Trust Funds		100,000	A173	N/A			
<u>Proprietary Entry</u>							
1330 Receivable for Transfers of Currently Invested Balances	100,000						
5755 Nonexpenditure Financing Sources - Transfers-In		100,000					

⁴ This transaction represents a receivable from the Highway Trust Fund corpus TAFS 69X8102 (not illustrated).

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Year 1

4. Trust Fund A transfers contract authority to Trust Fund B, prior to the actual transfer of liquidating authority and fund balance. This is based upon legislative guidance. The transfer of contract authority gives Trust Fund B the authority from which to obligate. Trust Fund B must request an SF 1151: Nonexpenditure Transfer Authorization prior to disbursing funds (see transaction #7B).							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4153 Transfers of Contract Authority - Nonallocation (NEW)⁵	100,000			<u>Budgetary Entry</u> 4153 Transfers of Contract Authority – Nonallocation (NEW) 4450 Unapportioned Authority	100,000		
<u>Proprietary Entry</u> 5765 Nonexpenditure Financing Sources - Transfers-Out 2150 Payable for Transfers of Currently Invested Balances	100,000		TC A163	<u>Proprietary Entry</u> 1330 Receivable for Transfers of Currently Invested Balances 5755 Nonexpenditure Financing Sources - Transfers-In	100,000	100,000	TC A161
		100,000					

⁵ In this transaction, Trust Fund A is transferring contract authority from current-year authority (Year Of Budget Authority Code domain value “NEW”). If the transfer had represented a transfer of contract authority from prior-year balances instead, domain value “BAL” would have been assigned.

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Year 1

5. To record the apportionment and subsequent allotment of authority in Trust Fund B, related to the transfer-in of contract authority received in #4.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments and 4510 Apportionments 4610 Allotments – Realized Resources <u>Proprietary Entry</u> None	100,000	100,000	A116
					100,000	100,000	A120

6. To record current-year undelivered ORDER A in Trust Fund B.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	70,000	70,000	B306

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Year 1

7. Trust Fund B is ready to make a payment and disbursement of funds related to ORDER A, but first must request a nonexpenditure transfer of funds from Trust Fund A. However, in order to transfer funds to Trust Fund B, Trust Fund A must first request a nonexpenditure transfer of funds from the Highway Trust Fund corpus TAFS (69X8102) (corpus not illustrated), representing the appropriation to liquidate contract authority (7A) . The subsequent transfer of funds from Trust Fund A to B will then represent the <i>transfer of the appropriation to liquidate contract authority (7B)</i> .							
7A. To record the nonexpenditure transfer-in (SF 1151) of funds from the Highway Trust Fund corpus (not illustrated) to Trust Fund A. This represents the appropriation to liquidate contract authority . It reduces the receivable amount of the appropriation of contract authority to be liquidated established in transaction #3.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4136 Contract Authority to be Liquidated by Trust Funds	70,000						
4126 Amounts Appropriated From Specific Invested TAFS – Receivable		70,000					
and							
4138 Appropriation to Liquidate Contract Authority	70,000		A175	N/A			
4135 Contract Authority Liquidated		70,000					
<u>Proprietary Entry</u>							
1010 Fund Balance With Treasury	70,000						
1330 Receivable for Transfers of Currently Invested Balances		70,000					

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7B. To record the immediate nonexpenditure transfer (SF 1151) of funds from Trust Fund A to B. This represents the <i>transfer of the appropriation to liquidate contract authority</i> . It is directly related to transaction #4: it reduces the proprietary payable/receivable (2150/1330), and it is related to (but does not reduce) the budgetary transfer of contract authority (USSGL 4153). USSGL 4153 is not reduced until closing.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4154 Appropriation to Liquidate Contract Authority - Nonallocation – Transferred 4170 Transfers – Current-Year Authority	70,000			<u>Budgetary Entry</u> 4170 Transfers – Current-Year Authority 4154 Appropriation to Liquidate Contract Authority – Nonallocation - Transferred	70,000		
<u>Proprietary Entry</u> 2150 Payable for Transfers of Currently Invested Balances 1010 Fund Balance With Treasury	70,000	70,000	TC A160	<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 1330 Receivable for Transfers of Currently Invested Balances	70,000	70,000	TC A157
7C. To record payment and disbursement of funds from Trust Fund B, related to the ORDER A obligation established in #6.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4801 Undelivered Orders - Obligations, Unpaid 4902 Delivered Orders - Obligations, Paid	70,000	70,000	B107
				<u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury	70,000	70,000	

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Preclosing Adjusted Trial Balances					
Trust Fund A	Debit	Credit	Trust Fund B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
4126 Amounts Appropriated From Specific Invested TAFS – Receivable	30,000		4153 Transfers of Contract Authority - Nonallocation (NEW)	100,000	
4131 Current-Year Contract Authority Realized	500,000		4154 Appropriation to Liquidate Contract Authority - Nonallocation - Transferred		70,000
4135 Contract Authority Liquidated		70,000	4170 Transfers – Current-Year Authority	70,000	
4136 Contract Authority to be Liquidated by Trust Funds		30,000	4450 Unapportioned Authority		0
4138 Appropriation to Liquidate Contract Authority	70,000		4510 Apportionments		0
4153 Transfers of Contract Authority - Nonallocation (NEW)		100,000	4610 Allotments – Realized Resources		30,000
4154 Appropriation to Liquidate Contract Authority - Nonallocation - Transferred	70,000		4801 Undelivered Orders - Obligations, Unpaid		0
4170 Transfers – Current-Year Authority		70,000	4902 Delivered Orders - Obligations, Paid		70,000
4450 Unapportioned Authority		0			
4510 Apportionments		0			
4610 Allotments – Realized Resources		400,000			
Total	670,000	670,000	Total	170,000	170,000
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	0		1010 Fund Balance With Treasury	0	
1330 Receivable for Transfers of Currently Invested Balances	30,000		1330 Receivable for Transfers of Currently Invested Balances	30,000	

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2150 Payable for Transfers of Currently Invested Balances		30,000	5755 Nonexpenditure Financing Sources - Transfers-In		100,000
5755 Nonexpenditure Financing Sources - Transfers-In		100,000	6100 Operating Expenses/Program Costs	70,000	
5765 Nonexpenditure Financing Sources - Transfers-Out	100,000				
Total	130,000	130,000	Total	100,00	100,000

CLOSING ENTRIES

Year 1

C1. To record the consolidation of actual net-funded resources.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4170 Transfers – Current-Year Authority 4138 Appropriation to Liquidate Contract Authority	70,000	70,000	F302	<u>Budgetary Entry</u> 4201 Total Actual Resources – Collected 4170 Transfers – Current- Year Authority	70,000	70,000	F302
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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C2. To record the closing of fiscal-year contract authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4135 Contract Authority Liquidated	70,000						
4139 Contract Authority Carried Forward	430,000		F304	N/A			
4131 Current-Year Contract Authority Realized		500,000					
<u>Proprietary Entry</u>							
None							

C3. To record the closing of appropriations to liquidate contract authority - transferred.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4153 Transfers of Contract Authority – Nonallocation	70,000			4154 Appropriation to Liquidate Contract Authority - Nonallocation – Transferred	70,000		
4154 Appropriation to Liquidate Contract Authority - Nonallocation - Transferred		70,000	F305	4153 Transfers of Contract Authority - Nonallocation		70,000	F305R
<u>Proprietary Entry</u>							
None							

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Year 1

C4. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
4610 Allotments – Realized Resources	400,000			4610 Allotments – Realized Resources	110,000		
4450 Unapportioned Authority		400,000	F308	4450 Unapportioned Authority		110,000	F308
<u>Proprietary Entry</u>				<u>Proprietary Entry</u>			
None				None			

C5. To record the closing of paid delivered orders to total actual resources.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
None				4902 Delivered Orders - Obligations, Paid	70,000		
<u>Proprietary Entry</u>				4201 Total Actual Resources – Collected		70,000	F314
None				<u>Proprietary Entry</u>			
				None			

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Year 1

C6. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 5755 Nonexpenditure Financing Sources - Transfers-In	100,000		F336	<u>Proprietary Entry</u> 5755 Nonexpenditure Financing Sources - Transfers-In	100,000		F336
5765 Nonexpenditure Financing Sources - Transfers-In		100,000		3310 Cumulative Results of Operations		30,000	
				6100 Operating Expenses/Program Costs		70,000	

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Postclosing Trial Balances					
Trust Fund A	Debit	Credit	Trust Fund B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
4126 Amounts Appropriated From Specific Invested TAFS – Receivable	30,000		4153 Transfers of Contract Authority - Nonallocation	30,000	
4136 Contract Authority to be Liquidated by Trust Funds		30,000	4450 Unapportioned Authority		30,000
4139 Contract Authority Carried Forward	430,000		Total	30,000	30,000
4153 Transfers of Contract Authority - Nonallocation		30,000			
4450 Unapportioned Authority		400,000			
Total	460,000	460,000			
<u>Proprietary</u>			<u>Proprietary</u>		
1330 Receivable for Transfers of Currently Invested Balances	30,000		1330 Receivable for Transfers of Currently Invested Balances	30,000	
2150 Payable for Transfers of Currently Invested Balances		30,000	3310 Cumulative Results of Operations		30,000
Total	30,000	30,000	Total	30,000	30,000

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Year 1

SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and PROGRAM AND FINANCING (P&F) SCHEDULE

	Trust Fund A	Trust Fund A	Trust Fund B	Trust Fund B
	SF133 Line	P&F Line	SF133 Line	P&F Line
BUDGETARY RESOURCES				
Unobligated balance:				
1000 Unobligated balance brought forward, October 1				
Budget Authority:				
Appropriations:				
Discretionary:				
1102 Appropriation (trust fund) (4126E-B, 4138E)	100,000	100,000		
Non-expenditure transfers:				
1120 Appropriations transferred to other accounts (-) (4170E) (discretionary)	(70,000)	(70,000)		
1121 Appropriations transferred from other accounts (4170E) (discretionary)			70,000	70,000
Adjustments:				
1137 Appropriations applied to liquidate contract authority (-) (4135E, 4136E-B, 4154E)	30,000)	(30,000)	(70,000)	(70,000)
1160 Appropriations (total). This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).	0	0	0	0
Contract authority:				
Mandatory:				

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1600 Contract authority (4131E)	500,000	500,000		
Nonexpenditure transfers:				
1610 Contract authority transferred to other accounts (-) (4153E-B “NEW”) (mandatory)	(100,000)	(100,000)		
1611 Contact authority transferred from other accounts (4153E-B “NEW”) (mandatory)			100,000	100,000
All Accounts:				
1941 Unexpired unobligated balance carried forward, end of year (4610E)	n/a	400,000	n/a	30,000
STATUS OF BUDGETARY RESOURCES				
Obligations incurred:				
Direct:				
2001 Category A (by quarter) (4801E-B, 4902E)			70,000	n/a
2004 Direct obligations (total) This line is calculated. Equals sum of lines 2001 through 2003.			70,000	n/a
Unobligated Balance				
Apportioned				
2201 Available in the current period (4610E)	400,000	n/a	30,000	n/a
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)	400,000	n/a	100,000	n/a
CHANGE IN OBLIGATED BALANCE				
Obligated balance, start of year (net):				
3000 Unpaid obligations, brought forward, October 1 (gross)			0	0
3030 Obligations incurred, unexpired accounts (4801E-B, 4902E)			70,000	70,000
3040 Outlays (gross) (-) (4902E)			(70,000)	(70,000)
Obligated balance, end of year (net):				
3090 Unpaid obligations, end of year (gross) (4801E)				

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3100 Obligated balance, end of year (net) (calc. lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081)				
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 (P&F)].)	400,000	400,000		
4100 Outlays from new mandatory authority (4902E)			70,000	70,000
4110 Total outlays, gross (4902E)			70,000	70,000
4160 Budget authority, net (mandatory)	400,000	400,000	100,000	100,000
4170 Outlays, net (mandatory)			70,000	70,000
4180 Budget authority, net (discretionary and mandatory)	400,000	400,000	100,000	100,000
4190 Outlays, net (discretionary and mandatory)			70,000	70,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 1

FMS 2108: YEAREND CLOSING STATEMENT		
	Trust Fund A	Trust Fund B
Column 2 Balance of Contract Authority, Treasury Supplied	0	0
Column 3 New Contract Authority (4131E)	500,000	0
Column 4 Appropriations to Liquidate (4135E, 4136E-B)	100,000	0
Column 5 Writeoffs, Restorations or Adjustments	0	0
Column 6 Balance of Unfunded Contract Authority (4131E, 4135E, 4136E)	400,000	0
Column 7 Reimbursements Earned and Refunds (4126E, 4153E, 4154E)	0	30,000
Column 9 Undelivered Orders and Contracts	0	0
Column 10 Accounts Payable and Other Liabilities	0	0
Column 11 Unobligated Balance (4610E)	400,000	30,000
FACTS II Edit Check 5: Col 5, 6, 7, 8 = Col 9, 10, 11	YES	YES

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 1

BALANCE SHEET		
	Trust Fund A	Trust Fund B
Assets:		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (1010E)	0	0
3. Accounts Receivable (Note 6) (1330E)	30,000	30,000
6. Total Intragovernmental (calc.)	30,000	30,000
15. Total Assets (calc.)	30,000	30,000
Liabilities:		
Intragovernmental:		
17. Accounts Payable (2150E)	30,000	0
20. Total Intragovernmental (calc.)	30,000	0
28. Total Liabilities (calc.)	30,000	0
Net Position:		
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (5755E, 5765E, 6100E)	0	30,000
34. Total Net Position (calc.)	0	30,000
35. Total Liabilities and Net Position (calc.)	30,000	30,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 1

STATEMENT OF NET COST		
	Trust Fund A	Trust Fund B
Program Costs:		
1. Gross costs (Note 22) (6100E)		70,000
3. Net Program Costs (sum of 1 minus 2)		70,000
8. Net cost of operations		70,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 1

STATEMENT OF CHANGES IN NET POSITION		
	Trust Fund A	Trust Fund B
	All Other Funds	All Other Funds
Budgetary Financing Sources:		
8. Transfers-In/Out Without Reimbursement (+/-) (5755E, 5765E)	0	100,000
14. Total Financing Sources (sum of 4 through 13)	0	100,000
15. Net Cost of Operations (+/-)	0	70,000
16. Net Change (sum of 14 minus 15)	0	30,000
17. Cumulative Results of Operations (sum of 3 and 16)	0	30,000
27. Net Position (sum of 17 and 26)	0	30,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 1

STATEMENT OF BUDGETARY RESOURCES	Trust Fund A	Trust Fund B
BUDGETARY RESOURCES		
1. Unobligated balance; start of year		
Brought forward, October 1 (+or-)		
3. Budget authority:		
A. Appropriation (4126E-B, 4138E)	100,000	
C. Contract authority (4131E)	500,000	
4. Nonexpenditure transfers, net:		
Actual transfers, budget authority (+or-) (4153E-B , 4170E)	(170,000)	170,000
6. Permanently not available: (4135E “P”, 4136E-B, 4154E)	(30,000)	(70,000)
7. Total budgetary resources	400,000	100,000
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct: (4902E)		70,000
9. Unobligated balance:		
A. Apportioned: (4610E)	400,000	30,000
11. Total status of budgetary resources	400,000	100,000
CHANGE IN OBLIGATED BALANCES		
13. Obligations incurred (+) (4902E)		70,000
14. Gross outlays (-) (4902E)		(70,000)
NET OUTLAYS		
19. Net Outlays:		
A. Gross outlays (+) (4902E)		70,000
D. Net outlays (calc)		70,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

1. To record the apportionment and subsequent allotment of authority in Trust Fund B, related to the transfer-in of contract authority received in Year 1.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4450 Unapportioned Authority 4510 Apportionments and 4510 Apportionments 4610 Allotments – Realized Resources <u>Proprietary Entry</u> None	30,000	30,000	A116
					30,000	30,000	A120

2. To record current-year undelivered ORDER X in Trust Fund B.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders - Obligations, Unpaid <u>Proprietary Entry</u> None	20,000	20,000	B306

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

3. Trust Fund B has determined that it needs to transfer contract authority back to Trust Fund A, from balances received in the previous year.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4153 Transfers of Contract Authority – Nonallocation (BAL) 4450 Unapportioned Authority	5,000			<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4153 Transfers of Contract Authority - Nonallocation (BAL)	5,000		
<u>Proprietary Entry</u> 2150 Payable for Transfers of Currently Invested Balances 5755 Nonexpenditure Financing Sources - Transfers-In	5,000		TC A167	<u>Proprietary Entry</u> 5765 Nonexpenditure Financing Sources - Transfers-Out 1330 Receivable for Transfers of Currently Invested Balances	5,000		TC A165
		5,000				5,000	
							5,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

4. Trust Fund B is ready to make a payment and disbursement of funds related to ORDER X, but first must request a nonexpenditure transfer of funds from Trust Fund A. However, in order to transfer funds to Trust Fund B, Trust Fund A must first request a nonexpenditure transfer of funds from the Highway Trust Fund corpus TAFS (69X8102) (corpus not illustrated), representing the appropriation to liquidate contract authority (4A) . The subsequent transfer of funds from Trust Fund A to B will then represent the <i>transfer of the appropriation to liquidate contract authority (4B)</i> .							
4A. To record the nonexpenditure transfer-in (SF 1151) of funds from the Highway Trust Fund corpus (not illustrated) to Trust Fund A. This represents the appropriation to liquidate contract authority . It reduces the receivable amount of the appropriation of contract authority to be liquidated that was recorded in year 1.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4136 Contract Authority to be Liquidated by Trust Funds	20,000						
4126 Amounts Appropriated From Specific Invested TAFS – Receivable		20,000					
and							
4138 Appropriation to Liquidate Contract Authority	20,000		A175	N/A			
4135 Contract Authority Liquidated		20,000					
<u>Proprietary Entry</u>							
1010 Fund Balance With Treasury	20,000						
1330 Receivable for Transfers of Currently Invested Balances		20,000					

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

4B. To record the immediate nonexpenditure transfer (SF 1151) of funds from Trust Fund A to B. This represents the <i>transfer of the appropriation to liquidate contract authority</i> . It is related to the balances of contract authority transferred in year 1.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4154 Appropriation to Liquidate Contract Authority - Nonallocation – Transferred 4170 ⁶ Transfers – Current-Year Authority	20,000			<u>Budgetary Entry</u> 4170 Transfers – Current-Year Authority 4154 Appropriation to Liquidate Contract Authority – Nonallocation - Transferred	20,000		
		20,000	TC A160			20,000	TC A157
<u>Proprietary Entry</u> 2150 Payable for Transfers of Currently Invested Balances 1010 Fund Balance With Treasury	20,000			<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 1330 Receivable for Transfers of Currently Invested Balances	20,000		
		20,000				20,000	

⁶ Note: Even though the balances of contract authority were from year 1, the appropriation to liquidate contract authority occurred in year 2; therefore, USSGL 4170 is appropriate.

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

4C. To record payment and disbursement of funds from Trust Fund B, related to the ORDER X obligation established in #2.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4801 Undelivered Orders - Obligations, Unpaid 4902 Delivered Orders - Obligations, Paid <u>Proprietary Entry</u> 6100 Operating Expenses/Program Costs 1010 Fund Balance With Treasury	20,000	20,000	B107
					20,000	20,000	

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

Preclosing Adjusted Trial Balances					
Trust Fund A	Debit	Credit	Trust Fund B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
4126 Amounts Appropriated From Specific Invested TAFS – Receivable	10,000		4153 Transfers of Contract Authority - Nonallocation (BAL)	25,000	
4135 Contract Authority Liquidated		20,000	4154 Appropriation to Liquidate Contract Authority - Nonallocation - Transferred		20,000
4136 Contract Authority to be Liquidated by Trust Funds		10,000	4170 Transfers – Current-Year Authority	20,000	
4138 Appropriation to Liquidate Contract Authority	20,000		4450 Unapportioned Authority		0
4139 Contract Authority Carried Forward	430,000		4510 Apportionments		0
4153 Transfers of Contract Authority - Nonallocation (BAL)		25,000	4610 Allotments – Realized Resources		5,000
4154 Appropriation to Liquidate Contract Authority - Nonallocation - Transferred	20,000		4801 Undelivered Orders - Obligations, Unpaid		0
4170 Transfers – Current-Year Authority		20,000	4902 Delivered Orders - Obligations, Paid		20,000
4450 Unapportioned Authority		405,000	Total	45,000	45,000
Total	480,000				
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	0		1010 Fund Balance With Treasury	0	
1330 Receivable for Transfers of Currently Invested Balances	10,000		1330 Receivable for Transfers of Currently Invested Balances	5,000	
2150 Payable for Transfers of Currently Invested Balances		5,000	3310 Cumulative Results of Operations		30,000
5755 Nonexpenditure Financing			5765 Nonexpenditure Financing		

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Sources - Transfers-In		5,000	Sources - Transfers-Out	5,000	
Total	10,000	10,000	6100 Operating Expenses/Program Costs	20,000	
			Total	30,000	30,000

CLOSING ENTRIES

Year 2

C1. To record the consolidation of actual net-funded resources.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> 4170 Transfers – Current-Year Authority 4138 Appropriation to Liquidate Contract Authority	20,000	20,000	F302	<u>Budgetary Entry</u> 4201 Total Actual Resources – Collected 4170 Transfers – Current-Year Authority	20,000	20,000	F302
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

C2. To record the closing of fiscal-year contract authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4135 Contract Authority Liquidated	20,000						
4139 Contract Authority Carried Forward		20,000	F304	N/A			
<u>Proprietary Entry</u>							
None							

C3. To record the closing of appropriations to liquidate contract authority - transferred.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u>							
4153 Transfers of Contract Authority – Nonallocation	20,000			4154 Appropriation to Liquidate Contract Authority - Nonallocation – Transferred	20,000		
4154 Appropriation to Liquidate Contract Authority – Nonallocation - Transferred		20,000	F305	4153 Transfers of Contract Authority - Nonallocation		20,000	F305R
<u>Proprietary Entry</u>							
None							

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

C4. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 4610 Allotments – Realized Resources	5,000		
<u>Proprietary Entry</u> None				4450 Unapportioned Authority		5,000	F308
				<u>Proprietary Entry</u> None			

C5. To record the closing of paid delivered orders to total actual resources.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 4902 Delivered Orders - Obligations, Paid	20,000		
<u>Proprietary Entry</u> None				4201 Total Actual Resources – Collected		20,000	F314
				<u>Proprietary Entry</u> None			

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

C6. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Trust Fund A	DR	CR	TC	Trust Fund B	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 5755 Nonexpenditure Financing Sources - Transfers-In 3310 Cumulative Results of Operations	5,000	5,000	F336	<u>Proprietary Entry</u> 3310 Cumulative Results of Operations 5765 Nonexpenditure Financing Sources - Transfers-Out 6100 Operating Expenses/Program Costs	25,000	5,000 20,000	F336

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

Postclosing Trial Balances					
Trust Fund A	Debit	Credit	Trust Fund B	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u>		
4126 Amounts Appropriated From Specific Invested TAFS – Receivable	10,000		4153 Transfers of Contract Authority - Nonallocation	5,000	
4136 Contract Authority to be Liquidated by Trust Funds		10,000	4450 Unapportioned Authority		5,000
4139 Contract Authority Carried Forward	410,000		Total	5,000	5,000
4153 Transfers of Contract Authority - Nonallocation		5,000			
4450 Unapportioned Authority		405,000			
Total	420,000	420,000			
<u>Proprietary</u>			<u>Proprietary</u>		
1330 Receivable for Transfers of Currently Invested Balances	10,000		1330 Receivable for Transfers of Currently Invested Balances	5,000	
2150 Payable for Transfers of Currently Invested Balances		5,000	3310 Cumulative Results of Operations		5,000
3310 Cumulative Results of Operations		5,000			
Total	10,000	10,000	Total	5,000	5,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and PROGRAM AND FINANCING (P&F) SCHEDULE

	Trust Fund A	Trust Fund A	Trust Fund B	Trust Fund B
	SF133 Line	P&F Line	SF133 Line	P&F Line
BUDGETARY RESOURCES				
Unobligated balance:				
1000 Unobligated balance brought forward, October 1 (4126B, 4136B, 4139B, 4153B)	400,000	400,000	30,000	30,000
Nonexpenditure transfers:				
1013 Unobligated balance of contract authority transferred to or from other account (net) (+ or -) (4153E-B, "BAL") ⁷	5,000	5,000	(5,000)	(5,000)
1050 Unobligated balance (total). This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F).	405,000	405,000	25,000	25,000
Budget Authority:				
Appropriations:				
Discretionary:				
1102 Appropriation (trust fund) (4126E-B, 4138E)	0	0		
Non-expenditure transfers:				
1120 Appropriations transferred to other accounts (-) (4170E) (discretionary)	(20,000)	(20,000)		
1121 Appropriations transferred from other accounts (4170E) (discretionary)			20,000	20,000

⁷ SF 133/P&F line 1013 is a projected new line. Refer to OMB Circular No. A-11 (2011 release) for actual line number and title.

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Adjustments:				
1137 Appropriations applied to liquidate contract authority (-) (4135E, 4136E-B, 4154E)	20,000	20,000	(20,000)	(20,000)
1160 Appropriations (total). This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).	0	0	0	0
Contract authority:				
Mandatory:				
Nonexpenditure transfers:				
1610 Contract authority transferred to other accounts (-) (4153E-B, “NEW”) (mandatory)	0	0		
1611 Contact authority transferred from other accounts (4153E-B, “NEW”) (mandatory)			0	0
All Accounts:				
1941 Unexpired unobligated balance carried forward, end of year (4450E, 4610E)	n/a	405,000	n/a	5,000
STATUS OF BUDGETARY RESOURCES				
Obligations incurred:				
Direct:				
2001 Category A (by quarter) (4801E-B, 4902E)			20,000	n/a
2004 Direct obligations (total) This line is calculated. Equals sum of lines 2001 through 2003.			20,000	n/a
Unobligated Balance				
Apportioned				
2201 Available in the current period (4610E)				
2403 Other (4450E)	405,000	n/a	5,000	n/a
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)	405,000	n/a	5,000	n/a

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

CHANGE IN OBLIGATED BALANCE				
Obligated balance, start of year (net):				
3000 Unpaid obligations, brought forward, October 1 (gross)			0	0
3030 Obligations incurred, unexpired accounts (4801E-B, 4902E)			20,000	20,000
3040 Outlays (gross) (-) (4902E)			(20,000)	(20,000)
Obligated balance, end of year (net):				
3090 Unpaid obligations, end of year (gross) (4801E)				
3100 Obligated balance, end of year (net) (calc. lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081)				
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 (P&F)].)	0	0	0	0
4100 Outlays from new mandatory authority (4902E)			20,000	20,000
4110 Total outlays, gross (4902E)			20,000	20,000
4160 Budget authority, net (mandatory)	0	0	0	0
4170 Outlays, net (mandatory)			20,000	20,000
4180 Budget authority, net (discretionary and mandatory)	0	0	0	0
4190 Outlays, net (discretionary and mandatory)			20,000	20,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

FMS 2108: YEAREND CLOSING STATEMENT		
	Trust Fund A	Trust Fund B
Column 2 Balance of Contract Authority, Treasury Supplied	0	0
Column 3 New Contract Authority	0	0
Column 4 Appropriations to Liquidate (4135E, 4136E-B)	0	0
Column 5 Writeoffs, Restorations or Adjustments	0	0
Column 6 Balance of Unfunded Contract Authority (4131E, 4135E, 4136E, 4139B)	400,000	0
Column 7 Reimbursements Earned and Refunds (4126E, 4153E, 4154E)	5,000	5,000
Column 9 Undelivered Orders and Contracts	0	0
Column 10 Accounts Payable and Other Liabilities	0	0
Column 11 Unobligated Balance (4450E, 4610E)	405,000	5,000
FACTS II Edit Check 5: Col 5, 6, 7, 8 = Col 9, 10, 11	YES	YES

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

BALANCE SHEET		
	Trust Fund A	Trust Fund B
Assets:		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (1010E)	0	0
3. Accounts Receivable (Note 6) (1330E)	10,000	5,000
6. Total Intragovernmental (calc.)	10,000	5,000
15. Total Assets (calc.)	10,000	5,000
Liabilities:		
Intragovernmental:		
17. Accounts Payable (2150E)	5,000	0
20. Total Intragovernmental (calc.)	5,000	0
28. Total Liabilities (calc.)	5,000	0
Net Position:		
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (3310B, 5755E, 5765E, 6100E)	5,000	5,000
34. Total Net Position (calc.)	5,000	5,000
35. Total Liabilities and Net Position (calc.)	10,000	5,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

STATEMENT OF NET COST		
	Trust Fund A	Trust Fund B
Program Costs:		
1. Gross costs (Note 22) (6100E)		20,000
3. Net Program Costs (sum of 1 minus 2)		20,000
8. Net cost of operations		20,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

STATEMENT OF CHANGES IN NET POSITION		
	Trust Fund A	Trust Fund B
	All Other Funds	All Other Funds
Cumulative Results of Operations		
1. Beginning Balances (3310B)		30,000
Budgetary Financing Sources:		
8. Transfers-In/Out Without Reimbursement (+/-) (5755E, 5765E)	5,000	(5,000)
14. Total Financing Sources (sum of 4 through 13)	5,000	(5,000)
15. Net Cost of Operations (+/-)	0	20,000
16. Net Change (sum of 14 minus 15)	5,000	(25,000)
17. Cumulative Results of Operations (sum of 3 and 16)	5,000	5,000
27. Net Position (sum of 17 and 26)	5,000	5,000

**Trust Fund Transfers of Contract Authority – Nonallocation Transfers
Guidance Specific to the Highway Trust Fund (69X8102) and
Recipient Trust Funds (69X8083 and 69X8350)**

Year 2

STATEMENT OF BUDGETARY RESOURCES	Trust Fund A	Trust Fund B
BUDGETARY RESOURCES		
1. Unobligated balance; start of year		
Brought forward, October 1 (+or-) (4126B, 4136B, 4139B, 4153B)	400,000	30,000
3. Budget authority:		
A. Appropriation (4126E-B, 4138E)	0	
C. Contract authority	0	
4. Nonexpenditure transfers, net:		
Actual transfers, budget authority (+or-) (4153E-B , 4170E)	(15,000)	15,000
6. Permanently not available: (4135E “P”, 4136E-B, 4154E)	20,000	(20,000)
7. Total budgetary resources	405,000	25,000
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
A. Direct: (4902E)		20,000
9. Unobligated balance:		
A. Apportioned: (4450E, 4610E)	405,000	5,000
11. Total status of budgetary resources	405,000	25,000
CHANGE IN OBLIGATED BALANCES		
13. Obligations incurred (+) (4902E)		20,000
14. Gross outlays (-) (4902E)		(20,000)
NET OUTLAYS		
19. Net Outlays:		
A. Gross outlays (+) (4902E)		20,000
D. Net outlays (calc)		20,000