

**UNEMPLOYMENT TRUST FUND (UTF)**

**REPAYABLE ADVANCES (Attachment 1A)**

**And**

**NON-REPAYABLE ADVANCES (Attachment 1B)**

**(INDEFINITE BUDGET AUTHORITY)**

**Prepared By:**

**United States Standard General Ledger Division  
Accounting Systems and Standards Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury**

<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective USSGL TFM</b>
1.0	11/07/2011	Original version	S2 11-02

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 (16-0327)**

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 and Benefits and Allowances (FUBA) account to pay the costs of benefits and services under the Trade Adjustment Assistance for Workers (TAA) program. These advances are shown as budget authority and outlays this account (16-0327).

Advances were needed for the FUA and FECA accounts in fiscal year 2009, and significant increases in advances to FUA and FECA, as well as EUCA and the BLDT, are anticipated in fiscal years 2010 and 2011. Detail on the nonrepayable advances to FECA is provided above; detail on the repayable advances is shown separately in the UTF and BLDTF accounts.

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. This language is proposed to continue for fiscal year 2011.

**Applicable Department of Labor TAFS**

16\_0327, “Advances to the Unemployment Trust Fund and Other Funds, Employment and Training Administration”  
16X8042, “Unemployment Trust Fund, Labor”

This scenario follows USSGL TFM S2 11-02 (September 2011), Part 1, Fiscal 2011 crosswalks.

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**Listing of USSGL Accounts Used in This Scenario**

**Account  
Number**

**Account Name**

Budgetary

4119	Other Appropriations realized
4126	Amounts Appropriated From Specific Invested TAFS – Receivable
4127	Amounts Appropriated From Specific Invested TAFS – Payable
4128	Amounts Appropriated From Specific Invested TAFS – Transfers-In
4129	Amounts Appropriated From Specific Invested TAFS – Transfers-Out
4201	Total Actual Resources – Collected
4391	Adjustments to Indefinite No-Year Authority
4450	Unapportioned Authority
4510	Apportionments
4620	Unobligated Funds Exempt From Apportionment
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
2590	Other Debt
3101	Unexpended Appropriations – Appropriations Received
3106	Unexpended Appropriations – Adjustments
3310	Cumulative Results of Operations
6400	Benefit Expense

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**Illustrative Transactions**

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

Beginning Trial Balances					
DOL General Fund TAFS 16_0327	DR	CR	UTF TAFS 16X8042	DR	CR
<b><u>Budgetary</u></b>			<b><u>Budgetary</u></b>		
N/A			4201 Total Actual Resources - Collected	500,000	
			4620 Unobligated Funds Exempt From Apportionment	<u>0</u>	<u>500,000</u>
<b><u>Proprietary</u></b>			TOTAL	500,000	500,000
N/A			<b><u>Proprietary</u></b>		
			1010 Fund Balance With Treasury	500,000	
			3310 Cumulative Results of Operations	<u>0</u>	<u>500,000</u>
			TOTAL	500,000	500,000

1. To record amounts appropriated to general fund TAFS 16_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 <sup>th</sup> .							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b>							
4119 <sup>1</sup> Other Appropriations Realized	100,000						
4450 Unapportioned Authority		100,000					
4450 Unapportioned Authority	100,000		A104				
4510 Apportionments		100,000	A116	N/A			
<b><u>Proprietary Entry</u></b>							
1010 Fund Balance With Treasury	100,000						
3101 Unexpended Appropriations – Appropriations Received		100,000					

<sup>1</sup> 4119: SF 133/Schedule P line 1200 [Appropriation -- Authority\_Type=P, BEA\_Category\_Indicator=M]

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2. To record the nonexpenditure transfer receivable/payable, representing indefinite borrowing authority that it is projected to be obligated (paid or unpaid) in the given fiscal year in TAFS 16X8042, prior to the nonexpenditure transfer of funds to cover the disbursements in TAFS 16X8042. Generally, this transaction would be recorded on an annual basis.							
DOL General Fund TAFS 16_0327				UTF TAFS 16X8042			
	DR	CR	TC		DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4510 Apportionments	90,000			4126 Amounts Appropriated From Specific Invested TAFS - Receivable	90,000		
4127 <sup>2</sup> Amounts Appropriated From Specific Invested TAFS - Payable		90,000	N/A <sup>4</sup>	4620 Unobligated Funds Exempt From Apportionment		90,000	N/A <sup>4</sup>
<b><u>Proprietary Entry</u></b>				<b><u>Proprietary Entry</u></b>			
3101(RC29)Unexpended Appropriations – Appropriations Received <sup>3</sup>	90,000			1330 Receivable for Transfers of Currently Invested Balances	90,000		
2150 Payable for Transfers of Currently Invested Balances		90,000		2590 Other Debt		90,000	

<sup>2</sup> 4127: SF 133/schedule P line 1200 [Appropriation -- BEA\_Category\_Indicator =M, Fund=1]

<sup>3</sup> Debiting USSGL account 3101 is not a standard USSGL transaction; however, OMB – OFFM agreed that it is acceptable for this transaction, in order to facilitate proper reporting on the Statement of Changes in Net Position

<sup>4</sup> This is a nonstandard proprietary entry, for use by DOL only

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3. 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. Note - When processing the SF 1151s, DOL should first select the oldest 16\_0327 that has outstanding balances residing in USSGL 4127, then select the next oldest 16\_0327, and so forth. In order to ensure this, DOL must note the following within the "comment" section of GWA's ATM: "DOL certifies that the selected 0327 account has the oldest outstanding balances residing in USSGL 4127."

DOL General Fund TAFS 16_0327				UTF TAFS 16X8042			
	DR	CR	TC		DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4127 <sup>5</sup> Amounts Appropriated From Specific Invested TAFS - Payable	80,000			4128 <sup>7</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-In	80,000		
4129 <sup>6</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-Out		80,000	A526	4126 <sup>8</sup> Amounts Appropriated From Specific Invested TAFS - Receivable		80,000	A524
<b><u>Proprietary Entry</u></b>				<b><u>Proprietary Entry</u></b>			
2150 Payable for Transfers of Currently Invested Balances	80,000			1010 Fund Balance With Treasury	80,000		
1010 Fund Balance With Treasury		80,000		1330 Receivable for Transfers of Currently Invested Balances		80,000	

<sup>5</sup> 4127: SF 133/schedule P line 1200 [Appropriation -- BEA\_Category\_Indicator=M, Fund=1]

<sup>6</sup> 4129: SF 133/schedule P line 1200 [Appropriation -- Authority\_Type=P, BEA\_Category\_Indicator=M, Fund=1]

<sup>7</sup> 4128: SF 133/ schedule P line 1400 [Borrowing Authority -- Authority\_Type = B, BEA\_Category\_Indicator=M, Fund=7]

<sup>8</sup> 4126: SF 133/ schedule P line 1400 [Borrowing Authority -- Authority\_Type = B, BEA\_Category\_Indicator=M, Fund=7]

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4. To record current-year obligations, from authority received in transaction #2.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
N/A				<u><b>Budgetary Entry</b></u> 4620 Unobligated Funds Exempt From Apportionment 4801 Undelivered Orders – Obligations, Unpaid  <u><b>Proprietary Entry</b></u> None	75,000	75,000	B306

5. To record the disbursement of funds related to the obligation in transaction #4.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
N/A				<u><b>Budgetary Entry</b></u> 4801 Undelivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid  <u><b>Proprietary Entry</b></u> 6400 Benefit Expense 1010 Fund Balance With Treasury	75,000	75,000	B107 (mod)

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6. To record the reduction (reversal) of amounts receivable and payable for indefinite borrowing authority (from transaction #2) not obligated in the UTF as of September 30 <sup>th</sup> .							
DOL General Fund TAFS 16_0327				UTF TAFS 16X8042			
	DR	CR	TC		DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4127 <sup>9</sup> Amounts Appropriated From Specific Invested TAFS - Payable	10,000			4620 Unobligated Funds Exempt From Apportionment	10,000		
4510 Apportionments		10,000		4126 <sup>11</sup> Amounts Appropriated From Specific Invested TAFS - Receivable		10,000	N/A <sup>10</sup>
<b><u>Proprietary Entry</u></b>			N/A <sup>10</sup>	<b><u>Proprietary Entry</u></b>			
2150 Payable for Transfers of Currently Invested Balances	10,000			2590 Other Debt	10,000		
3101(RC29)Unexpended Appropriations – Appropriations Received		10,000		1330 Receivable for Transfers of Currently Invested Balances		10,000	

<sup>9</sup> 4127: SF 133/schedule P line 1200 [Appropriation -- BEA\_Category\_Indicator=M, Fund=1]

<sup>10</sup> This is a nonstandard proprietary entry, for use by DOL only

<sup>11</sup> 4126: SF 133/schedule P line 1400 [Borrowing Authority -- Authority\_Type = B, BEA\_Category\_Indicator=M, Fund=7]

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7. 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 30 <sup>th</sup> . (Note: SF 133/Schedule P line 1421 can never exceed the amount on line 1400.)								
DOL General Fund TAFS 16_0327			DR	CR	TC	UTF TAFS 16X8042		
<b><u>Budgetary Entry</u></b>						<b><u>Budgetary Entry</u></b>		
4128 <sup>12</sup>	Amounts Appropriated From Specific Invested TAFS – Transfers-In	5,000				4620	Unobligated Funds Exempt From Apportionment	5,000
4450	Unapportioned Authority		5,000			4129 <sup>14</sup>	Amounts Appropriated From Specific Invested TAFS – Transfers-Out	
				N/A <sup>13</sup>				
<b><u>Proprietary Entry</u></b>						<b><u>Proprietary Entry</u></b>		
1010	Fund Balance With Treasury	5,000				2590	Other Debt	5,000
3101(RC29)	Unexpended Appropriations – Appropriations Received		5,000			1010	Fund Balance With Treasury	5,000

<sup>12</sup> 4128: SF 133/Schedule P line 1200 [Authority\_Type=P, BEA\_Category\_Indicator=M, Fund=1]

<sup>13</sup> This is a nonstandard proprietary entry, for use by DOL only

<sup>14</sup> 4129: SF 133/Schedule P line 1421 [Authority\_Type=B, BEA\_Category\_Indicator=M, Fund=7]

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8. To record the adjustment for indefinite borrowing authority not obligated as of September 30 <sup>th</sup> . This transaction occurs at yearend and therefore is recorded via the FMS 2108: Yearend Closing Statement, thus no Treasury warrant is processed.									
DOL General Fund TAFS 16_0327		DR	CR	TC	UTF TAFS 16X8042		DR	CR	TC
<b><u>Budgetary Entry</u></b>									
4510	Apportionments	25,000							
	4391 <sup>15</sup> Adjustments to Indefinite No- Year Authority		25,000	F106	N/A				
<b><u>Proprietary Entry</u></b>									
3106	Unexpended Appropriations – Adjustments	25,000							
1010	Fund Balance With Treasury		25,000						

<sup>15</sup> 4391: SF 133/Schedule P line 1200 [Appropriation -- BEA\_Category\_Indicator=M, Fund=1]

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Transaction 9 illustrates **Repayable Advances**. The TAFS Status of the DOL general fund may be expired (#9A) or unexpired (#9B). For presentation purposes, transaction #9A is illustrative only, and therefore not included in the trial balances or reports at the end of this document.

9A. <b>Repayable Advance (expired)</b> - To record a repayment of advances that had been issued in a prior fiscal year, and occurs during the expiration phase of the originating 16_0327 TAFS. This transaction occurs via non-expenditure transfer. Also record Transaction #10 for any unobligated amounts remaining in 16_0327 as of September 30 <sup>th</sup> .								
DOL General Fund TAFS 16_0327 (expired)			DR	CR	TC	UTF TAFS 16X8042		
<b>Budgetary Entry</b> 4128 <sup>16</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-In 4650 Allotments – Expired Authority			N/A	N/A	N/A <sup>18</sup>	<b>Budgetary Entry</b> 4620 Unobligated Funds Exempt From Apportionment 4129 <sup>19</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-Out		
<b>Proprietary Entry</b> 1010 Fund Balance With Treasury 3106 Unexpended Appropriations – Adjustments <sup>17</sup>						<b>Proprietary Entry</b> 2590 Other Debt 1010 Fund Balance With Treasury		

9B. <b>Repayable Advance (unexpired)</b> - To record the repayment of advances 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 16_0327 as of September 30 <sup>th</sup> . 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 16_0327 (unexpired)			DR	CR	TC	UTF TAFS 16X8042		
<b>Budgetary Entry</b> 4128 <sup>16</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-In 4510 Apportionments			50,000	50,000	N/A <sup>18</sup>	<b>Budgetary Entry</b> 4620 Unobligated Funds Exempt From Apportionment 4129 <sup>18</sup> Amounts Appropriated From Specific Invested TAFS – Transfers-Out		
<b>Proprietary Entry</b> 1010 Fund Balance With Treasury 3101 Unexpended Appropriations – Appropriations Received <sup>20</sup>						<b>Proprietary Entry</b> 2590 Other Debt		

<sup>16</sup> 4128: SF 133/Schedule P line 1200 [Authority\_Type=P, BEA\_Category\_Indicator=M, Fund=1]

<sup>17</sup> 3106: This USSGL account was chosen because the TAFS is expired

<sup>18</sup> This is a nonstandard entry, for use by DOL only

<sup>19</sup> 4129: SF 133/Schedule P line 1421 [Authority\_Type=B, BEA\_Category\_Indicator=M, Fund=7]

<sup>20</sup> 3101: Use of this account permissible subject to OMB-OFFM concurrence

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	1010 Fund Balance With Treasury	50,000
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10. 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 FMS 2108: Yearend Closing Statement; therefore, no Treasury warrant is processed. <sup>21</sup>							
DOL General Fund TAFS 16_0327 (unexpired)	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b>							
4510 Apportionments	50,000						
[4650 Allotments – Expired Authority]							
4391 <sup>22</sup> Adjustments to Indefinite No-Year Authority		50,000	F106 <sup>23</sup>	N/A			
<b><u>Proprietary Entry</u></b>							
3106 Unexpended Appropriations – Adjustments	50,000						
1010 Fund Balance With Treasury		50,000					

<sup>21</sup> Note: If a repayment of a repayable advance occurs during a month other than September, DOL will request and FMS will process a negative warrant. In that case, DOL will credit USSGL 4119 instead of 4391, and debit USSGL 3101 instead of 3106. Further note that recording USSGL 4119 in an expired TAFS is an exception to the rule, and is noted as such and/or limited in FACTS II and on the USSGL SF133 crosswalk.

<sup>22</sup> 4391: SF 133/Schedule P line 1200 [Appropriation -- BEA\_Category\_Indicator=M, Fund=1]

<sup>23</sup> Recording 4650 as an offset to 4391 is a unique entry, for use by DOL only

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<b>Pre-Closing Adjusted Trial Balances</b>					
<b>DOL General Fund TAFS 16_0327</b>	<b>DR</b>	<b>CR</b>	<b>UTF TAFS 16X8042</b>	<b>DR</b>	<b>CR</b>
<b><u>Budgetary</u></b>			<b><u>Budgetary</u></b>		
4119 Other Appropriations Realized	100,000		4126 Amounts Appropriated From Specific Invested TAFS - Receivable	0	
4127 Amounts Appropriated From Specific Invested TAFS - Payable		0	4128 Amounts Appropriated From Specific Invested TAFS – Transfers-In	80,000	
4128 Amounts Appropriated From Specific Invested TAFS – Transfers-In	55,000		4129 Amounts Appropriated From Specific Invested TAFS – Transfers-Out		55,000
4129 Amounts Appropriated From Specific Invested TAFS – Transfers-Out		80,000	4201 Total Actual Resources - Collected	500,000	
4391 Adjustments to Indefinite No-Year Authority		75,000	4620 Unobligated Funds Exempt From Apportionment		450,000
4450 Unapportioned Authority		0	4801 Undelivered Orders – Obligations, Unpaid		0
4510 Apportionments	<u>0</u>	<u>0</u>	4902 Delivered Orders – Obligations, Paid	<u>0</u>	<u>75,000</u>
<b>TOTAL</b>	<b>155,000</b>	<b>155,000</b>	<b>TOTAL</b>	<b>580,000</b>	<b>580,000</b>
<b><u>Proprietary</u></b>			<b><u>Proprietary</u></b>		
1010 Fund Balance With Treasury	0		1010 Fund Balance With Treasury	450,000	
2150 Payable for Transfers of Currently Invested Balances		0	1330 Receivable for Transfers of Currently Invested Balances	0	
3101 Unexpended Appropriations – Appropriations Received		75,000	2590 Other Debt		25,000
3106 Unexpended Appropriations – Adjustments	<u>75,000</u>	<u>0</u>	3310 Cumulative Results of Operations		500,000
<b>TOTAL</b>	<b>75,000</b>	<b>75,000</b>	6400 Benefit Expense	<u>75,000</u>	<u>0</u>
			<b>TOTAL</b>	<b>525,000</b>	<b>525,000</b>

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**Closing Entries**

11. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4129 Amounts Appropriated From Specific Invested TAFS – Transfers-Out	80,000			4129 Amounts Appropriated From Specific Invested TAFS – Transfers-Out	55,000		
4391 Adjustments to Indefinite No-Year Authority	75,000			4201 Total Actual Resources - Collected	25,000		
4119 Other Appropriations Realized		100,000	F302	4128 Amounts Appropriated From Specific Invested TAFS – Transfers-In		80,000	F302
4128 Amounts Appropriated From Specific Invested TAFS – Transfers-In		55,000		<b><u>Proprietary Entry</u></b>			
<b><u>Proprietary Entry</u></b>				None			
None							

12. To record the closing of paid delivered orders to total actual resources.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
				<b><u>Budgetary Entry</u></b>			
				4902 Delivered Orders – Obligations, Paid	75,000		
N/A				4201 Total Actual Resources - Collected		75,000	F314
				<b><u>Proprietary Entry</u></b>			
				None			

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13. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
N/A				<u>Budgetary Entry</u> None  <u>Proprietary Entry</u> 3310 Cumulative Results of Operations 6400 Benefit Expense	75,000	75,000	F336

14. To record closing of fiscal-year activity to unexpended appropriations.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<u>Budgetary Entry</u> None  <u>Proprietary Entry</u> 3101 Unexpended Appropriations – Appropriations Received 3106 Unexpended Appropriations – Adjustments	75,000	75,000	F342	N/A			

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<b>Post-Closing Trial Balances</b>					
<b>DOL General Fund TAFS 16_0327</b>	<b>DR</b>	<b>CR</b>	<b>UTF TAFS 16X8042</b>	<b>DR</b>	<b>CR</b>
<b><u>Budgetary</u></b>			<b><u>Budgetary</u></b>		
None			4201 Total Actual Resources - Collected	450,000	
			4620 Unobligated Funds Exempt From Apportionment	<u>0</u>	<u>450,000</u>
			TOTAL	450,000	450,000
<b><u>Proprietary</u></b>			<b><u>Proprietary</u></b>		
None			1010 Fund Balance With Treasury	450,000	
			2590 Other Debt		25,000
			3310 Cumulative Results of Operations	<u>0</u>	<u>425,000</u>
			TOTAL	450,000	450,000

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

	DOL GF TAFS 16_0327		UTF TAFS 16X8042	
	SF133 Line	P&F Line	SF133 Line	P&F Line
<b>BUDGETARY RESOURCES</b>				
<b>All accounts:</b>				
0900 Total new obligations (4902E)				75,000
<b>Unobligated balance:</b>				
1000 Unobligated balance brought forward, October 1 (4201B)			500,000	500,000
<b>Budget Authority:</b>				
<b>Appropriations:</b>				
<b>Mandatory:</b>				
1200 Appropriation (4119E, 4128E, 4129E, 4391E)	0	0		
<b>Borrowing authority:</b>				
<b>Mandatory:</b>				
1400 Borrowing authority (4128E "B")			80,000	80,000
<b>Adjustments:</b>				
1421 Borrowing authority applied to repay debt (-) (4129E, "B")			(55,000)	(55,000)
<b>All Accounts:</b>				
1941 Unexpired unobligated balance carried forward, end of year (4620E)				450,000
<b>STATUS OF BUDGETARY RESOURCES</b>				
<b>Obligations incurred:</b>				
<b>Direct:</b>				
2001 Category A (by quarter) (4902E)			75,000	

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

<b>Unobligated Balance</b>				
<b>Exempt from apportionment</b>				
2301 Available in the current period (4620E)			450,000	
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)			525,000	
<b>CHANGE IN OBLIGATED BALANCE</b>				
<b>Obligated balance, start of year (net):</b>				
3030 Obligations incurred, unexpired accounts (4902E)			75,000	75,000
3040 Outlays (gross) (-) (4902E)			(75,000)	(75,000)
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
<b>Mandatory:</b>				
<b>Gross budget authority and outlays:</b>				
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)].)			25,000	25,000
4100 Outlays from new mandatory authority (4902E)			75,000	75,000
4110 Total outlays, gross (4902E)			75,000	75,000
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 (P&F).)			25,000	25,000
4170 Outlays, net (mandatory) (This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.)			75,000	75,000

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

4180 Budget authority, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4070 and 4160.)	0	0	25,000	25,000
4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4080 and 4170.)	0	0	75,000	75,000

<b>FMS 2108: YEAREND CLOSING STATEMENT</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
Column 2 Preclosing Unexpended Balance - Treasury Supplied	75,000	450,000
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled (4391E)	(75,000)	
Column 5 Postclosing Unexpended Balance (1010E)	0	450,000
Column 7 Reimbursements Earned and Refunds		
Column 10 Accounts Payable and Other Liabilities		
Column 11 Unobligated Balance (4450E, 4510E, 4620E)	0	450,000
FACTS II Edit Check 5: Col 5, 6, 7, 8 = Col 9, 10, 11	YES	YES

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

<b>BALANCE SHEET</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
<b>Assets:</b>		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (1010E)	0	450,000
3. Accounts Receivable (Note 6) (1330E)		0
6. Total Intragovernmental (calc.)		
15. Total Assets (calc 1..5)	<b>0</b>	<b>450,000</b>
<b>Liabilities:</b>		
Intragovernmental		
17. Accounts Payable (2150E)	0	
Liabilities With the Public		
23. Debt Held by the Public (Note 13) (2590E)		25,000
28. Total Liabilities (calc 20..27)	<b>0</b>	25,000
<b>Net Position:</b>		
31. Unexpended Appropriations – Other Funds (3101E, 3106E)	0	
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (3310B, 6400E)		425,000
34. Total Net Position (calc.)	0	425,000
35. Total Liabilities and Net Position (calc.)	<b>0</b>	<b>450,000</b>

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

<b>STATEMENT OF NET COST</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
Program Costs:		
1. Gross costs (Note 22) (6400E)		75,000
3. Net Program Costs (sum of 1 minus 2)		75,000
<b>8. Net cost of operations</b>		<b><u>75,000</u></b>

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

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
	<b>All Other Funds</b>	<b>Earmarked Funds</b>
Cumulative Results of Operations:		
1. Beginning Balances (3310B)		500,000
3. Beginning Balances, as Adjusted (calc)		500,000
15. Net Cost of Operations (+/-)	0	75,000
16. Net Change (sum of 14 minus 15)	0	(75,000)
17. Cumulative Results of Operations (sum of 3 and 16)		425,000
21. Appropriations Received (3101E)	75,000	
23. Other Adjustments (Rescissions, etc.) (+/-) (3106E)	(75,000)	
<b>27. Net Position (sum of 17 and 26)</b>	<b><u>0</u></b>	<b><u>425,000</u></b>

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

<b>STATEMENT OF BUDGETARY RESOURCES</b>	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
<b>BUDGETARY RESOURCES</b>		
1. Unobligated balance; start of year		
Brought forward, October 1 (+or-) (4201B)		500,000
3. Budget authority:		
A. Appropriation (4119E, 4126E-B, 4127E-B, 4128E, 4129E)	75,000	25,000
6. Permanently not available: (4391E “credit”)	(75,000)	
7. Total budgetary resources	<b>0</b>	<b>525,000</b>
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Direct: (4902E)		75,000
9. Unobligated balance:		
B. Exempt from apportionment: (4620E)		450,000
11. Total status of budgetary resources	<b>0</b>	<b>525,000</b>
<b>CHANGE IN OBLIGATED BALANCES</b>		
13. Obligations incurred (+) (4902E)		75,000
14. Gross outlays (-) (4902E)		75,000
<b>NET OUTLAYS</b>		
19. Net Outlays:		
A. Gross outlays (+) (4902E)		75,000
D. Net outlays (calc)		75,000

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 (16-0178) (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**

16\_0178, “Payments to the Unemployment Trust Fund, Employment and Training Administration”  
16X8042, “Unemployment Trust Fund, Labor”

This scenario follows USSGL TFM S2 11-02 (September 2011), Part 1, Fiscal 2011 crosswalks.

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

4119	Other Appropriations realized
4126	Amounts Appropriated From Specific Invested TAFS – Receivable
4127	Amounts Appropriated From Specific Invested TAFS – Payable
4128	Amounts Appropriated From Specific Invested TAFS – Transfers-In
4129	Amounts Appropriated From Specific Invested TAFS – Transfers-Out
4201	Total Actual Resources – Collected
4391	Adjustments to Indefinite No-Year Authority
4450	Unapportioned Authority
4510	Apportionments
4620	Unobligated Funds Exempt From Apportionment
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
2590	Other Debt
3101	Unexpended Appropriations – Appropriations Received
3106	Unexpended Appropriations – Adjustments
3310	Cumulative Results of Operations
6400	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.

Beginning Trial Balances					
DOL General Fund TAFS 16_0327	DR	CR	UTF TAFS 16X8042	DR	CR
<b><u>Budgetary</u></b>			<b><u>Budgetary</u></b>		
N/A			N/A		
<b><u>Proprietary</u></b>			<b><u>Proprietary</u></b>		
N/A			N/A		

1. To record amounts appropriated to general fund TAFS 16_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 <sup>th</sup> .							
DOL General Fund TAFS 16_0178	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b>							
4119 <sup>24</sup> Other Appropriations Realized	10,000						
4450 Unapportioned Authority		10,000					
4450 Unapportioned Authority	10,000		A104				
4510 Apportionments		10,000	A116	N/A			
<b><u>Proprietary Entry</u></b>							
1010 Fund Balance With Treasury	10,000						
3101 Unexpended Appropriations							
– Appropriations Received		10,000					

<sup>24</sup> 4119: 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 16_0178			DR	CR	TC	UTF TAFS 16X8042			DR	CR	TC
<b>Budgetary Entry</b>						<b>Budgetary Entry</b>					
4510	Apportionments		7,000			4114 <sup>25</sup>	Appropriated Trust or Special Fund Receipts		7,000		
	4902 Delivered Orders – Obligations, Paid			7,000	A514	4620	Unobligated Funds Exempt From Apportionment			7,000	
<b>Proprietary Entry</b>						<b>Proprietary Entry</b>					
5760	Expenditure Financing Sources – Transfers-Out		7,000		B134	1010	Fund Balance With Treasury		7,000		A510
	1010 Fund Balance With Treasury			7,000		5750	Expenditure Financing Sources – Transfers-In			7,000	
3107	Unexpended Appropriations - Used		7,000								
	5700 Expended Appropriations			7,000							

3. To record current-year obligations, from authority received in transaction #2.

DOL General Fund TAFS 16_0178			DR	CR	TC	UTF TAFS 16X8042			DR	CR	TC
N/A						<b>Budgetary Entry</b>					
						4620	Unobligated Funds Exempt From Apportionment		6,000		
						4801	Undelivered Orders – Obligations, Unpaid			6,000	B306
						<b>Proprietary Entry</b>					
						None					

<sup>25</sup> 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 16_0178	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
N/A				<u><b>Budgetary Entry</b></u> 4801 Undelivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid  <u><b>Proprietary Entry</b></u> 6400 Benefit Expense 1010 Fund Balance With Treasury	6,000		6,000
						6,000	B107 (mod)
						6,000	6,000

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

5. For any amount of indefinite authority in the UTF not obligated as of September 30<sup>th</sup>, 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 16_0178				UTF TAFS 16X8042			
	DR	CR	TC		DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4902	Delivered Orders – Obligations, Paid	1,000		4620	Unobligated Funds Exempt From Apportionment	1,000	
4510	Apportionments		1,000	4114 <sup>26</sup>	Appropriated Trust or Special Fund Receipts		1,000
<b><u>Proprietary Entry</u></b>				<b><u>Proprietary Entry</u></b>			
1010	Fund Balance With Treasury	1,000	A514R	5750	Expenditure Financing Sources – Transfers-In	1,000	A510R
5760	Expenditure Financing Sources – Transfers-Out		B134R	1010	Fund Balance With Treasury	1,000	
5700	Expended Appropriations	1,000					
3107	Unexpended Appropriations - Used		1,000				

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. This transaction is accomplished via the FMS 2108: Yearend Closing Statement; therefore, no Treasury warrant is processed.<sup>27</sup>

DOL General Fund TAFS 16_0178				UTF TAFS 16X8042			
	DR	CR	TC		DR	CR	TC
<b><u>Budgetary Entry</u></b>				<b><u>Budgetary Entry</u></b>			
4510	Apportionments	4,000					
4391 <sup>28</sup>	Adjustments to Indefinite No-Year Authority		4,000				
<b><u>Proprietary Entry</u></b>				<b><u>Proprietary Entry</u></b>			
3106	Unexpended Appropriations – Adjustments	4,000	F106 (mod)				
1010	Fund Balance With Treasury		4,000				

<sup>26</sup> 4114: SF 133/schedule P line 1202 [Appropriation -- Authority\_Type = P, BEA\_Category\_Indicator=M, Fund=7]

<sup>27</sup> 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 4119 and a debit to 3101.

<sup>28</sup> 4391: 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)

<b>Pre-Closing Adjusted Trial Balances</b>					
<b>DOL General Fund TAFS 16_0327</b>	<b>DR</b>	<b>CR</b>	<b>UTF TAFS 16X8042</b>	<b>DR</b>	<b>CR</b>
<b><u>Budgetary</u></b>			<b><u>Budgetary</u></b>		
4119 Other Appropriations Realized	10,000		4114 Appropriated Trust or Special Fund Receipts	6,000	
4391 Adjustments to Indefinite No-Year Authority		4,000	4620 Unobligated Funds Exempt From Apportionment		0
4450 Unapportioned Authority		0	4801 Undelivered Orders – Obligations, Unpaid		0
4510 Apportionments		0	4902 Delivered Orders – Obligations, Paid	<u>0</u>	<u>6,000</u>
4902 Delivered Orders – Obligations, Paid	<u>0</u>	<u>6,000</u>	TOTAL	6,000	6,000
TOTAL	10,000	10,000			
<b><u>Proprietary</u></b>			<b><u>Proprietary</u></b>		
1010 Fund Balance With Treasury	0		1010 Fund Balance With Treasury	0	
3101 Unexpended Appropriations – Appropriations Received		10,000	5750 Expenditure Financing Sources – Transfers-In		6,000
3106 Unexpended Appropriations – Adjustments	4,000		6400 Benefit Expense	<u>6,000</u>	<u>0</u>
3107 Unexpended Appropriations - Used	6,000		TOTAL	6,000	6,000
5700 Expended Appropriations		6,000			
5760 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**

11. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b> 4201 Total Actual Resources - Collected 4391 Adjustments to Indefinite No-Year Authority 4119 Other Appropriations Realized	6,000			<b><u>Budgetary Entry</u></b> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	6,000		
	4,000		F302			6,000	F302
		10,000		<b><u>Proprietary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> None							

12. To record the closing of paid delivered orders to total actual resources.							
DOL General Fund TAFS 16_0327	DR	CR	TC	UTF TAFS 16X8042	DR	CR	TC
<b><u>Budgetary Entry</u></b> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected	6,000			<b><u>Budgetary Entry</u></b> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected	6,000		
		6,000	F314			6,000	F314
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			



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

<b>Post-Closing Trial Balances</b>					
DOL General Fund TAFS 16_0327	DR	CR	UTF TAFS 16X8042	DR	CR
<u><b>Budgetary</b></u> None			<u><b>Budgetary</b></u> None		
<u><b>Proprietary</b></u> None			<u><b>Proprietary</b></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 (P&F) SCHEDULE**

	DOL GF TAFS 16_0327		UTF TAFS 16X8042	
	SF133 Line	P&F Line	SF133 Line	P&F Line
<b>BUDGETARY RESOURCES</b>				
<b>All accounts:</b>				
0900 Total new obligations (4902E)		6,000		6,000
<b>Unobligated balance:</b>				
1000 Unobligated balance brought forward, October 1				
<b>Budget Authority:</b>				
<b>Appropriations:</b>				
<b>Mandatory:</b>				
1200 Appropriation (4119E, 4391E)	6,000	6,000		
1200 Appropriation (special or trust fund) (4114E)			6,000	6,000
<b>All Accounts:</b>				
1941 Unexpired unobligated balance carried forward, end of year		0		0
<b>STATUS OF BUDGETARY RESOURCES</b>				
<b>Obligations incurred:</b>				
<b>Direct:</b>				
2001 Category A (by quarter) (4902E)	6,000		6,000	
<b>Unobligated Balance</b>				
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)

<b>CHANGE IN OBLIGATED BALANCE</b>				
<b>Obligated balance, start of year (net):</b>				
3030 Obligations incurred, unexpired accounts (4902E)	6,000	6,000	6,000	6,000
3040 Outlays (gross) (-) (4902E)	6,000	6,000	6,000	6,000
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
<b>Mandatory:</b>				
<b>Gross budget authority and outlays:</b>				
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)].)	6,000	6,000	6,000	6,000
4100 Outlays from new mandatory authority (4902E)	6,000	6,000	6,000	6,000
4110 Total outlays, gross (4902E)	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 (P&F).)	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)

<b>FMS 2108: YEAREND CLOSING STATEMENT</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
Column 2 Preclosing Unexpended Balance - Treasury Supplied	4,000	0
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled (4391E)	(4,000)	
Column 5 Postclosing Unexpended Balance (1010E)	0	0
Column 7 Reimbursements Earned and Refunds		
Column 10 Accounts Payable and Other Liabilities		
Column 11 Unobligated Balance	0	0
FACTS II Edit Check 5: Col 5, 6, 7, 8 = Col 9, 10, 11	YES	YES

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

<b>BALANCE SHEET</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
<b>Assets:</b>		
Intragovernmental:		
1. Fund Balance With Treasury (Note 3) (1010E)	0	0
15. Total Assets (calc 1..5)	<b><u>0</u></b>	<b><u>0</u></b>
<b>Liabilities:</b>		
28. Total Liabilities (calc 20..27)	<b><u>0</u></b>	0
<b>Net Position:</b>		
31. Unexpended Appropriations – Other Funds (3101E, 3106E, 3107E)	0	
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (5750E, 6400E)		0
33. Cumulative Results of Operations – Other Funds (5700E, 5760E)	0	
34. Total Net Position (calc.)	0	0
35. Total Liabilities and Net Position (calc.)	<b><u>0</u></b>	<b><u>0</u></b>

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

<b>STATEMENT OF NET COST</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
Program Costs:		
1. Gross costs (Note 22) (6400E)		6,000
3. Net Program Costs (sum of 1 minus 2)		6,000
<b>8. Net cost of operations</b>		<b><u>6,000</u></b>

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

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>DOL GF TAFS 16_0327</b>	<b>UTF TAFS 16X8042</b>
	<b>All Other Funds</b>	<b>Earmarked Funds</b>
<b>Cumulative Results of Operations:</b>		
<b>Budgetary Financing Sources:</b>		
5. Appropriations Used (5700E)	6,000	
8. Transfers-In/Out Without Reimbursement (+/-) (5750E, 5760)	(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
<b>Unexpended Appropriations</b>		
<b>Budgetary Financing Sources:</b>		
21. Appropriations Received (3101E)	10,000	
23. Other Adjustments (Rescissions, etc.) (+/-) (3106E)	(4,000)	
24. Appropriations Used (3107E)	(6,000)	
25. Total Budgetary Financing Sources (sum of 21 through 24)	0	
26. Total Unexpended Appropriations (sum of 20 and 25)	0	
<b>27. Net Position (sum of 17 and 26)</b>	<b>0</b>	<b>0</b>

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

STATEMENT OF BUDGETARY RESOURCES	DOL GF TAFS 16_0327	UTF TAFS 16X8042
<b>BUDGETARY RESOURCES</b>		
1. Unobligated balance; start of year		
Brought forward, October 1 (+or-)		
3. Budget authority:		
A. Appropriation (4114E, 4119E)	10,000	6,000
6. Permanently not available: (4391E “credit”)	(4,000)	
7. Total budgetary resources	<b>6,000</b>	<b>6,000</b>
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Direct: (4902E)	6,000	6,000
9. Unobligated balance:	0	0
11. Total status of budgetary resources	<b>6,000</b>	<b>6,000</b>
<b>CHANGE IN OBLIGATED BALANCES</b>		
13. Obligations incurred (+) (4902E)	6,000	6,000
14. Gross outlays (-) (4902E)	6,000	6,000
<b>NET OUTLAYS</b>		
19. Net Outlays:		
A. Gross outlays (+) (4902E)	6,000	6,000
D. Net outlays (calc)	6,000	6,000