

REPAYABLE ADVANCES AND RELATED TRANSACTIONS: BLACK LUNG TRUST FUND
(TRANSACTIONS ONLY DEAL WITH PRINCIPAL COMPONENT NOT INTEREST PAYMENT OR PREMIUM)
TREASURY ACCOUNTS: 16_0327, 16_0329, and 16X8144

Version Number	Date	Description of Change	TFM
1.0	12/15/2011	Original Final Guidance agreed upon by OMB, DOL, and Treasury	S2 12-01
2.0	04/21/2016	Updated to include guidance for accounting for the Black Lung Disability Trust Fund Obligations “Zero Coupon Bonds” including, accretion of discount of original issue discount, early repayment, and payment of securities at maturity. This update also includes guidance related to the various transactions related to the Black Lung Disability Trust Fund One Year Obligation Securities. Effective FY 2016.	S2 15-01

SECTION I: provides current transactions recorded by the Department of Labor and the Black Lung Disability Trust Fund on a continuing basis. Section I is comprised of Steps One through Four as follows.

Steps One through Three provide illustrative guidance of the transactions necessary to record the accretion of the original issue discount, early repayment, and repayment at maturity for the Black Lung Disability Trust Fund Obligations “Zero Coupon Bonds.”

Step Four is included to provide illustrative guidance related to the issuance of the Black Lung Disability Trust Fund One Year Obligation Securities to be used to pay for maturing Black Lung Disability Trust Fund Obligations “Zero Coupon Bonds” and benefit payments in excess of excise taxes deposited into the Black Lung Disability Trust Fund.

SECTION II: provides historical transactions recorded by the Department of Labor and the Black Lung Disability Trust Fund when the Repayable Advances were retired in 2009. Section II is comprised of Steps Five through Ten as follows.

Steps Five through Ten illustrate historical transactions related to the original issuance of Repayable Advances for the Black Lung Disability Trust Fund. These steps also include illustrations of the transactions that were required during the process of repaying these Repayable Advances with proceeds from the new Black Lung Disability Trust Fund Obligations “Zero Coupon Bonds.”

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SECTION I – CURRENT AND CONTINUING TRANSACTIONS

STEP ONE --- ACCRETION OF ORIGINAL ISSUE DISCOUNT---

1. TAFS 016X8144 Record accretion of Original Issue Discount over life of zero coupon bond. The Department of Labor records this accretion on a monthly basis.			
	DR	CR	TC
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			N/A
631000 – Interest Expenses on Borrowing From the Bureau of the Fiscal Service and /or the Federal Financing Bank	225,000,000		
251100 – Capitalized Loan Interest Payable – Non-Credit Reform		225,000,000	

STEP TWO --- EARLY REPAYMENT OF ZERO COUPON BONDS ---

2A. TAFS 016X8144 Early repayment of zero coupon bond principal resulting in a gain on disposition. ¹			
	DR	CR	TC
<u>Budgetary Entry</u>			
490200 - Delivered Orders – Obligations, Paid	3,000,000		
462000 – Unobligated Funds Exempt From Apportionment	157,000,000		
414600 ² - Actual Repayments of Debt, Current-Year Authority		160,000,000	
<u>Proprietary Entry</u>			N/A
251000 (F20) – Principal Payable to the Bureau of the Fiscal Service	160,000,000		
101000 (G) – Fund Balance With Treasury		157,000,000	
711200 (F) - Gains on Disposition of Borrowings		3,000,000	

¹ The requirements of the MOU in force for FY 2016 may make a gain unlikely. However, these transactions include a gain in the event that a gain may be possible under the requirements of a future MOU.

² SF 133/Schedule P line 1236 [Appropriation applied to repay debt -- Authority_Type = P, BEA_Category_Indicator=M, Fund=ET]

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2B. Early repayment of original issue discount recorded at the same time as Transaction Nineteen A.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 – Unobligated Funds Exempt From Apportionment 490200 – Delivered Orders – Obligations, Paid	36,000,000	36,000,000	
<u>Proprietary Entry</u>			
251100 (F20) – Capitalized Loan Interest Payable – Non-Credit Reform 101000 (G) – Fund Balance With Treasury	36,000,000	36,000,000	N/A

3A. Early repayment of zero coupon bond principal resulting in a loss on disposition.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 – Unobligated Funds Exempt From Apportionment 414600 ³ - Actual Repayments of Debt, Current-Year Authority 490200 - Delivered Orders – Obligations, Paid	163,000,000	160,000,000 3,000,000	
<u>Proprietary Entry</u>			
251000 (F20) – Principal Payable to the Bureau of the Fiscal Service 721200 (F) – Losses on Disposition of Borrowings 101000 (G) – Fund Balance With Treasury	160,000,000 3,000,000	163,000,000	B137 and B121

3B. Early repayment of original issue discount recorded at the same time as Transaction Twenty A.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 - Unobligated Funds Exempt From Apportionment 490200 - Delivered Orders – Obligations, Paid	36,000,000	36,000,000	
<u>Proprietary Entry</u>			
251100 (F20) - Capitalized Loan Interest Payable – Non-Credit Reform 101000 (G) – Fund Balance With Treasury	36,000,000	36,000,000	N/A

³ SF 133/Schedule P line 1236 [Appropriation applied to repay debt -- Authority_Type = P, BEA_Category_Indicator=M, Fund=ET]

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STEP THREE --- REPAYMENT OF DEBT HELD TO MATURITY--

4A. TAFS 016X8144 Repayment of debt held to maturity- against zero coupon bonds - SF 1151.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 - Unobligated Funds Exempt From Apportionment 414600 ⁴ - Actual Repayments of Debt, Current-Year Authority	250,000,000	250,000,000	B121
<u>Proprietary Entry</u>			
251000 – Principal Payable to the Bureau of the Fiscal Service 101000 – Fund Balance With Treasury	250,000,000	250,000,000	

4B . Repayment of Original Issue Discount held to maturity recorded at the same time as Transaction Twenty-One A – IPAC.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 - Unobligated Funds Exempt From Apportionment 490200 - Delivered Orders – Obligations, Paid	50,000,000	50,000,000	
<u>Proprietary Entry</u>			
251100 – Capitalized Loan Interest Payable – Non-Credit Reform 101000 – Fund Balance With Treasury	50,000,000	50,000,000	N/A

⁴ SF 133/Schedule P line 1236 [Appropriation applied to repay debt -- Authority_Type = B or P, BEA_Category_Indicator=M, Fund=ET] (Note: Funds from the new One Year Obligation Security are applied to debt maturities first and the Authority_Type B is reported. Debt repayment with funds from excess excise taxes collected would be reported using the Authority_Type P.)

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STEP FOUR --- TRANSACTIONS RELATED TO THE ONE YEAR OBLIGATION SECURITIES--

5. TAFS 016X8144 Black Lung Disability Trust Fund records authority to borrow based on proceeds from Treasury under a one year obligation security to provide funding to repay maturing zero coupon bonds, one year obligation securities, and to provide funding shortfalls for benefit payments from excise tax collections.			
	DR	CR	TC
<u>Budgetary Entry</u>			
414100 ⁵ - Current-Year Borrowing Authority Realized 462000 - Unobligated Funds Exempt From Apportionment	600,000,000	600,000,000	A152
<u>Proprietary Entry</u>			
None			

6. To record the drawing of cash to fund borrowing authority from Treasury under a one year obligation security.			
	DR	CR	TC
<u>Budgetary Entry</u>			
414800 - Resources Realized From Borrowing Authority (NOTE – Does not crosswalk to SF 133 or Schedule P) 414500 – Borrowing Authority Converted to Cash (NOTE – Does not crosswalk to SF 133 or Schedule P)	600,000,000	600,000,000	A156
<u>Proprietary Entry</u>			
101000 – Fund Balance With Treasury 251000 (F20) - Principal Payable to the Bureau of the Fiscal Service	600,000,000	600,000,000	

⁵ SF 133/Schedule P line 1400 [Borrowing Authority -- BEA_Category_Indicator=M]

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7. Black Lung Disability Trust Fund records interest accrual for the one year obligation security.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 – Unobligated Funds Exempt From Apportionment 490100 – Delivered Orders – Obligations, Unpaid	550,000	550,000	
<u>Proprietary Entry</u>			
631000 (F20) – Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank 214100 - Accrued Interest Payable - Loans	550,000	550,000	B418

8. Black Lung Disability Trust Fund repays principal portion of the maturing one year obligation security.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 – Unobligated Funds Exempt From Apportionment 414600 ⁶ - Actual Repayments of Debt, Current-Year Authority	600,000,000	600,000,000	
<u>Proprietary Entry</u>			
251000 (F20) - Principal Payable to the Bureau of the Fiscal Service 101000 – Fund Balance With Treasury	600,000,000	600,000,000	B121

9. Black Lung Disability Trust Fund pays interest on the maturing one year obligation security.			
	DR	CR	TC
<u>Budgetary Entry</u>			
490100 – Delivered Orders – Obligations, Unpaid 490200 – Delivered Orders – Obligations, Paid	550,000	550,000	
<u>Proprietary Entry</u>			
214100 (F20) - Accrued Interest Payable - Loans 101000 – Fund Balance With Treasury	550,000	550,000	B112

⁶ SF 133/Schedule P line 1236 [Appropriation applied to repay debt -- Authority_Type = B or P, BEA_Category_Indicator=M, Fund=ET] (Note: Funds from the new One Year Obligation Security are applied to debt maturities first and the Authority_Type B is reported. Debt repayment with funds from excess excise taxes collected would be reported using the Authority_Type P.)

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SECTION II – HISTORICAL TRANSACTIONS

STEP FIVE - ORIGINAL TRANSACTIONS TO REPAY REPAYABLE ADVANCES

10. TAFS 016X8144 Collection of excise taxes into offsetting receipt account 016X8144.001 associated with 016X8144.			
	DR	CR	TC
<u>Budgetary Entry</u>			
411400 ⁷ - Appropriated Receipts Derived from Available Trust or Special Fund Receipts 462000 – Unobligated Funds Exempt From Apportionment	500,000,000	500,000,000	N/A
<u>Proprietary Entry</u>			
101000 – Fund Balance With Treasury 580400 – Tax Revenue Collected -Excise	500,000,000	500,000,000	

11. TAFS 016_0327 (typically multi-year Treasury Accounts). Appropriation to general fund – appropriation warrant for positive amount. Amounts are apportioned. TAFS 016 0327 (typically multi-year Treasury Accounts)			
	DR	CR	TC
<u>Budgetary Entry</u>			
411900 ⁸ Other Appropriations Realized 445000 Unapportioned Authority	10,000,000	10,000,000	A104
445000 Unapportioned Authority 451000 Apportionments	10,000,000	10,000,000	A116
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury 310100 Unexpended Appropriations – Appropriations Received (RC 29)	10,000,000	10,000,000	A104

⁷ SF 133/Schedule P line 1201 [Appropriation (trust fund) – Authority_Type=P, BEA_Category_Indicator=M, Fund=ET]

⁸ (SF 133/Schedule P line 1200 [Appropriation –Authority_Type = P, BEA_Category_Indicator = M])

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STEP SIX – ESTABLISHMENT OF ACCOUNTS RECEIVABLE AND PAYABLE

12. TAFS 016_0327 (typically multi-year Treasury Accounts). Payable for indefinite borrowing authority that is projected to be obligated (paid and /or unpaid) in a given fiscal year in TAFS 016X8144, prior to the nonexpenditure transfer of funds to cover the disbursements in TAFS 016X8144. Generally, this transaction would be recorded on an annual basis.			
	DR	CR	TC
<u>Budgetary Entry</u>			
451000 Apportionments 412700 ⁹ Amounts Appropriated From Specific Invested TAFS – Payable	10,000,000	10,000,000	N/A
<u>Proprietary Entry</u>			
None			

13. TAFS 016X8144. Receivable for indefinite borrowing authority that is projected to be obligated (paid and/or unpaid) in a given fiscal year in TAFS 016X8144, prior to the nonexpenditure transfer of funds to cover the disbursements in TAFS 016X8144. Generally, this transaction would be recorded on an annual basis. TAFS 016X8144 must be apportioned for this financial activity.			
	DR	CR	TC
<u>Budgetary Entry</u>			
412600 ¹⁰ Amounts Appropriated From Specific Invested TAFS- Receivable 462000 Unobligated Funds Exempt From Apportionment	10,000,000	10,000,000	N/A
<u>Proprietary Entry</u>			
None			

⁹ (SF 133/Schedule P line 1200 [Appropriation – BEA_Category_Indicator = M, Fund = EG])

¹⁰ (SF 133/Schedule P line 1400 [Borrowing Authority – Authority_Type = B, BEA_Category_Indicator = M, Fund = ET])

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STEP SEVEN – TRANSFER OF FUNDS TO COVER DISBURSEMENTS IN TAFS 016X8144

14. TAFS 016_0327 (typically multi-year Treasury accounts). Transfer from general fund to trust fund - SF 1151 to cover disbursements in TAFS 16X8144. Prior to November 2010, frequency of this transaction must be negotiated. After November 2010, DOL will initiate this transfer via the GWA Non-Expenditure Transfer (NET) (SF-1151) module.

Note - When processing the SF-1151s, DOL should first select the oldest 016_0327 that has outstanding balances residing in USSGL 412700, then select the next oldest 016_0327, and so forth. For example, if there are two TAFSs 016 10/11 0327 and 016 11/12 0327 where there are outstanding amounts in USSGL account 412700, then DOL would first select TAFS 016 10/11 0327 to reclassify USSGL account 412700 to USSGL account 412900 when processing the SF 1151. Once there were no outstanding balances residing in TAFS 016 10/11 0327, DOL would then select TAFS 016 11/12 0327 (the next oldest) when processing the SF 1151.

	DR	CR	TC
<u>Budgetary Entry</u>			
412700 ¹¹ Amounts Appropriated From Specific Invested TAFS Payable	7,500,000		
412900 ¹² Amounts Appropriated From Specific Invested TAFS – Transfers-Out		7,500,000	N/A
<u>Proprietary Entry</u>			
310100 ¹³ Unexpended Appropriations – Appropriations Received (RC 29)	7,500,000		
101000 Fund Balance With Treasury		7,500,000	

15. TAFS 016X8144. Transfer from General Fund to Trust Fund - SF 1151

	DR	CR	TC
<u>Budgetary Entry</u>			
412800 ¹⁴ Amounts Appropriated From Specific Invested TAFS- Transfers-In	7,500,000		
412600 ¹⁵ Amounts Appropriated From Specific Invested TAFS - Receivable		7,500,000	N/A
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	7,500,000		
251000 Principal Payable to the Bureau of the Fiscal Service		7,500,000	

¹¹ (SF 133/Schedule P line 1200 [Appropriation – BEA_Category_Indicator = M, Fund = EG])

¹² (SF 133/Schedule P line 1200 [Appropriation - Authority_Type = P, BEA_Category_Indicator = M, Fund = EG])

¹³ Debiting USSGL account 310100 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.

¹⁴ (SF 133/Schedule P line 1400 [Borrowing Authority – Authority_Type = B, BEA_Category_Indicator = M, Fund = ET])

¹⁵ (SF 133/Schedule P line 1400 [Borrowing Authority – Authority_Type = B, BEA_Category_Indicator = M, Fund = ET])

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STEP EIGHT – REDUCTION OF ACCOUNTS RECEIVABLE AND PAYABLE FOR INDEFINITE BORROWING AUTHORITY NOT OBLIGATED AS OF SEPTEMBER 30TH IN TAFS 016X8144

16. TAFS 016_0327 (typically multi-year Treasury accounts). For any amount of indefinite borrowing authority not obligated as of September 30 th in TAFS 016X8144, DOL will reduce both the payable recorded in Treasury Account 016_0327 and receivable in TAFS 016X8144.			
	DR	CR	TC
<u>Budgetary Entry</u>			
412700 ¹⁶ Amounts Appropriated From Specific Invested TAFS- Payable 451000 Apportionments	2,500,000	2,500,000	N/A
<u>Proprietary Entry</u>			
None			

17. TAFS 016X8144. For any amount of indefinite borrowing authority not obligated as of September 30 th in TAFS 016X8144, DOL will reduce both the payable recorded in Treasury Account 016_0327 and receivable in TAFS 016X8144.			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 Unobligated Funds Exempt From Apportionment 412600 ¹⁷ Amounts Appropriated from Specific Invested TAFS - Receivable	2,500,000	2,500,000	N/A
<u>Proprietary Entry</u>			
None			

STEP NINE – ADJUSTMENT FOR INDEFINITE BORROWING AUTHORITY NOT OBLIGATED AS OF SEPTEMBER 30TH IN TAFS 16X8144

18. TAFS 016_0327 (typically multi-year Treasury accounts). To record the decrease of indefinite budget authority in 016_0327 to reconcile to the indefinite borrowing authority equal to the obligations incurred in TAFS 016X8144 via Accounting Transaction Module (ATM) (no warrant).			
	DR	CR	TC
<u>Budgetary Entry</u>			
451000 Apportionments 439100 ¹⁸ Adjustments to Indefinite Appropriations	2,500,000	2,500,000	F106
<u>Proprietary Entry</u>			
310600 Unexpended Appropriations - Adjustments 101000 Fund Balance With Treasury	2,500,000	2,500,000	

¹⁶ (SF 133/Schedule P line 1200 [Appropriation –BEA_Category_Indicator = M, Fund = EG])

¹⁷ (SF 133/Schedule P line 1400 [Borrowing Authority –Authority_Type = B, BEA_Category_Indicator =M, Fund = ET])

¹⁸ (SF 133/Schedule P line 1200 [Appropriation – BEA_Category_Indicator = M, Fund = EG])

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STEP TEN --- REPAYMENT OF ADVANCE ---

19. TAFS 016-09-0329. One-time appropriation to general fund - appropriation warrant for positive amount)			
	DR	CR	TC
<u>Budgetary Entry</u>			
411900 ¹⁹ Other Appropriations Realized	6,498,000,000		
451000 Apportionments		6,498,000,000	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	6,498,000,000		
310100 Unexpended Appropriations – Appropriations Recieved		6,498,000,000	F108R

20. Obligation/Outlay to offsetting receipt account 016-8144.007 associated with 016X8144.			
	DR	CR	TC
<u>Budgetary Entry</u>			
451000 Apportionments	6,498,000,000		
490200 Delivered Orders – Obligations, Paid		6,498,000,000	
<u>Proprietary Entry</u>			
576000 Expenditure Financing Sources – Transfers – Out	6,498,000,000		
101000 Fund Balance With Treasury		6,498,000,000	A512
310700 Unexpended Appropriations – Used	6,498,000,000		
570000 Expended Appropriations		6,498,000,000	B134

¹⁹ (SF 133/Schedule P line 1200 [Appropriation – Authority_Type=P, BEA_Category_Indicator=M])

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21. TAFS 016X8144. One-time appropriation derived from expenditure transfer from 016-09-0329 to offsetting receipt account 016-8144.007 associated with 016X8144. (Note - Part of the amount will be used to repay the advance as well as part of the amount will be used to pay interest - obligation/outlay. The interest payment transaction is not included.)			
	DR	CR	TC
<u>Budgetary Entry</u>			
411400 ²⁰ Appropriated Receipts Derived from Available Trust or Special Fund Receipts 462000 Unobligated Funds Exempt From Apportionment	6,498,000,000	6,498,000,000	A510
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury 575000 Expenditure Financing Sources – Transfers-In	6,498,000,000	6,498,000,000	

22. TAFS 016X8144, Authority to borrow based on proceeds from zero coupons. (Note - All of this amount will be used to repay the advance.)			
	DR	CR	TC
<u>Budgetary Entry</u>			
414100 – Current-Year Borrowing Authority Realized ²¹ 462000 – Unobligated Funds Exempt From Apportionment	6,496,000,000	6,496,000,000	A152
<u>Proprietary Entry</u>			
None			

23. TAFS 016X8144. To record the drawing of cash to fund borrowing authority - represents full amount debited in 411400 above.			
	DR	CR	TC
<u>Budgetary Entry</u> ²²			
414800 – Resources Realized From Borrowing Authority 414500 – Borrowing Authority Converted to Cash	6,496,000,000	6,496,000,000	A156
<u>Proprietary Entry</u>			
101000 – Fund Balance With Treasury 251000 – Principal Payable to the Bureau of the Fiscal Service	6,496,000,000	6,496,000,000	

²⁰ (SF 133/Schedule P line 1201 [Appropriation (trust fund) -- Authority_Type=P, BEA_Category_Indicator=M, Fund=ET])

²¹ SF 133/Schedule P line 1400 [Borrowing Authority -- BEA_Category_Indicator=M]

²² Does not crosswalk to the SF 133 or Schedule P.

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24. TAFS 016X8144. Transfer from trust fund to general fund - SF 1151. (This transaction includes part of the one-time appropriation as well as all of the authority to borrow.)			
	DR	CR	TC
<u>Budgetary Entry</u>			
462000 - Unobligated Funds Exempt From Apportionment 412900 ²³ – Amounts Appropriated From Specific Invested TAFS – Transfers - Out	12,994,000,000	12,994,000,000	N/A
<u>Proprietary Entry</u>			
297000 – Liability for Capital Transfer 101000 – Fund Balance With Treasury	12,994,000,000	12,994,000,000	

25. TAFS 016-08/09-0327. Transfer from trust fund to general fund - SF 1151) (USSGL account 451000 implies that the amount is apportioned.)			
	DR	CR	TC
<u>Budgetary Entry</u>			
412800 ²⁴ - Amounts Appropriated From Specific Invested TAFS – Transfers-In 451000 - Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	12,994,000,000	12,994,000,000	N/A
<u>Proprietary Entry</u>			
101000 - Fund Balance With Treasury 575500 – Non Expenditure Financing Sources – Transfers- In - Other	12,994,000,000	12,994,000,000	

²³ SF 133/Schedule P line 1422 [Appropriation applied to repay debt - Authority_Type = B, BEA_Category_Indicator=M, Fund=ET]

²⁴ SF 133/Schedule P line 1200 [Appropriation – BEA_Category_Indicator=M, Fund=EG]

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26. Return of funds to general fund - appropriation warrant for negative amount.			
	DR	CR	TC
<u>Budgetary Entry</u>			
451000 - Apportionments	12,994,000,00		
411900 ²⁵ - Other Appropriations Realized	0	12,994,000,000	
<u>Proprietary Entry</u>			
310100 - Unexpended Appropriations – Appropriations Received			F108
101000 - Fund Balance With Treasury	12,994,000,00	12,994,000,000	
	0		

²⁵ SF 133/Schedule P line 1200 [Appropriation – Authority_Type=P, BEA_Category_Indicator=M, Fund=EG]