Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Scenario VII illustrates the liquidation of contract authority for trust funds, where a nonexpenditure transfer from a Fiscal Service corpus trust fund account funds the liquidation. For a detailed description and background related to contract authority and the USSGL accounts involved, refer to contract authority scenarios posted on the USSGL Web site.

The main factor that singles out these trust funds with contract authority from other TAFS with contract authority is the involvement of at least two different entities. The first entity is the piece managed by the Fiscal Service. The Fiscal Service records the collection and investment of receipts. For example, the Fiscal Service-managed Airport and Airway Trust Fund collects taxes paid by airport and airway users. The second entity is the piece managed by the Federal program agency. The agency TAFS is the account in which the contract authority is granted and where program activities are managed. For example, the Federal Aviation Administration of the U.S. Department of Transportation manages the Liquidation of Contract Authorization trust fund, and is responsible for recording the contract authority, recording the appropriations to liquidate contract authority, as well as tracking obligations and disbursements of the fund. Note that while the appropriation to liquidate contract authority is granted in appropriation acts, the funds will not be transferred via SF 1151 until actually needed for disbursement. This is for cash management purposes so that the interest earned in the Fiscal Service TAFS is maximized. In order to capture this concept in the USSGL, and in order to support the SF 133 and P&F, USSGL account 4136 Contract Authority to be Liquidated by Trust Funds was established, and is the basis of this scenario.

The pages that follow present transactions of the "Fiscal Service corpus account" and the "parent account." The parent account represents the agency TAFS, and is referred to as the parent account because it commonly has authority to transfer funds to recipient TAFS. Those types of transfers are illustrated in Scenario VIII, Trust Funds with Contract Authority, Part II: Transfers of Contract Authority.

Scenario VII assumes that only "definite" contract authority is involved, and for the sake of simplicity also assumes that programs are not subject to apportionment. Refer to Section III, Accounting Transactions, of TFM S2-01-02 (as updated) for a more comprehensive listing of detailed transactions.
## Scenario VII
### Trust Funds with Contract Authority
#### Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

### Year 1  
<table>
<thead>
<tr>
<th>Fiscal Service Corpus Account (20X8100)</th>
<th>Parent Account (69X8123)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. To record the enactment of public law for new contract authority.</td>
<td>1. To record the enactment of public law for new contract authority. (TC A166)</td>
</tr>
<tr>
<td>N/A</td>
<td><strong>Budgetary</strong></td>
</tr>
<tr>
<td></td>
<td>4131 CY Contract Authority Realized - Def 1,000</td>
</tr>
<tr>
<td></td>
<td>4620 Unob Fds Not Subj to Apport^1 1,000</td>
</tr>
<tr>
<td></td>
<td><strong>Proprietary</strong></td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>2. To incur obligations.</td>
<td>2. To incur obligations. (TC B204)</td>
</tr>
<tr>
<td>N/A</td>
<td><strong>Budgetary</strong></td>
</tr>
<tr>
<td></td>
<td>4620 Unob Fds Not Subj to Apportionment 600</td>
</tr>
<tr>
<td></td>
<td>4801 Undelivered Orders – Oblig, Unpaid 600</td>
</tr>
<tr>
<td></td>
<td><strong>Proprietary</strong></td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

^1 A credit to USSGL account 4450 Unapportioned Authority is to be recorded for programs subject to apportionment. Refer to Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more detailed transactions.
## Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

### Year 1

**Fiscal Service Corpus Account (20X8100)**

#### Part 3

The parent account receives an appropriation to liquidate contract authority in the amount of $400. Of that amount, $300 is immediately requested via SF 1151 nonexpenditure transfer to be transferred from the Fiscal Service corpus account to the parent account to cover the expenditure and disbursement in transaction #4. A payable is established for the remaining $100.

*(TC A270, A278)*

<table>
<thead>
<tr>
<th>Budgetary</th>
<th>Proprietary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>Proprietary</td>
</tr>
<tr>
<td>4620 Unob Fds Not Subj to Apport 400</td>
<td>5765 Nonexpenditure Financing Sources - Transfers-Out 400</td>
</tr>
<tr>
<td>4127 Amts Appropriated from Specific Treasury-Mgd TF TAFS – Payable 100</td>
<td>1010 Fund Balance With Treasury 300</td>
</tr>
<tr>
<td>4129 Amts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out 300</td>
<td>1330 Receivable for Transfers of Currently Invested Balances 100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>Proprietary</td>
</tr>
<tr>
<td>4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable 100</td>
<td>4135 Contract Authority Liquidated 300</td>
</tr>
<tr>
<td>4136 CA to be Liquidated by TF 100</td>
<td></td>
</tr>
<tr>
<td>and</td>
<td></td>
</tr>
<tr>
<td>4138 Appropriations to Liquidate CA 300</td>
<td></td>
</tr>
<tr>
<td>4135 Contract Authority Liquidated 300</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary</th>
<th>Proprietary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010 Fund Balance With Treasury 300</td>
<td>5755 Nonexpenditure Financing Sources – Transfers-In 400</td>
</tr>
<tr>
<td>1330 Receivable for Transfers of Currently Invested Balances 100</td>
<td></td>
</tr>
<tr>
<td>Year 1</td>
<td>Fiscal Service Corpus Account (20X8100)</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>4.</td>
<td>To disburse and expend.</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>4.</td>
<td>To disburse and expend. (TC B107)</td>
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<tr>
<td></td>
<td><strong>Budgetary</strong></td>
</tr>
<tr>
<td></td>
<td>4801 Undelivered Orders – Oblig, Unpaid 300</td>
</tr>
<tr>
<td></td>
<td>4902 Delivered Orders – Oblig, Paid 300</td>
</tr>
<tr>
<td></td>
<td><strong>Proprietary</strong></td>
</tr>
<tr>
<td></td>
<td>6100 Operating Expenses/Program Costs 300</td>
</tr>
<tr>
<td></td>
<td>1010 Fund Balance With Treasury 300</td>
</tr>
</tbody>
</table>
### Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Year 1**

**Fiscal Service Corpus Account (20X8100)**

<table>
<thead>
<tr>
<th>Budgetary</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Pre-Closing Trial Balance (FACTS II ATB):</td>
<td></td>
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</tr>
<tr>
<td>4127</td>
<td></td>
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<tr>
<td>4129</td>
<td></td>
<td></td>
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<tr>
<td>4620</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 400 400</td>
<td></td>
<td></td>
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</tbody>
</table>

**Parent Account (69X8123)**

<table>
<thead>
<tr>
<th>Budgetary</th>
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</thead>
<tbody>
<tr>
<td>Pre-Closing Trial Balance (FACTS II ATB):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4126</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>4131</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>4135</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>4136</td>
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<tr>
<td>4138</td>
<td>300</td>
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</tr>
<tr>
<td>4620</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>4801</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>4902</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>1,400 1,400</td>
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</table>
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 1

Fiscal Service Corpus Account (20X8100)

**Budgetary**

Closing Entries:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>C1</td>
<td>To record the consolidation of actual net-funded resources. (TC F204)</td>
</tr>
<tr>
<td>4129</td>
<td>Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out 300</td>
</tr>
<tr>
<td>4201</td>
<td>Total Actual Resources - Collected 300</td>
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</table>

Post-Closing Trial Balance:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>4127</td>
<td>100</td>
</tr>
<tr>
<td>4201</td>
<td>300</td>
</tr>
<tr>
<td>4620</td>
<td>400</td>
</tr>
<tr>
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<td><strong>400 400</strong></td>
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Parent Account (69X8123)

**Budgetary**

Closing Entries:

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>C1</td>
<td>To record the consolidation of actual net-funded resources. (TC F204)</td>
</tr>
<tr>
<td>4201</td>
<td>Total Actual Resources - Collected 300</td>
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<tr>
<td>4138</td>
<td>Appropriations to Liquidate CA 300</td>
</tr>
</tbody>
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<p>| | |</p>
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</thead>
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<tr>
<td>C2</td>
<td>To record the closing of fiscal year contract authority. (TC F206)</td>
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<tr>
<td>4135</td>
<td>Contract Authority Liquidated 300</td>
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<td>4139</td>
<td>CA Carried Forward 700</td>
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<tr>
<td>4131</td>
<td>CY Contract Authority Real - Def 1,000</td>
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<p>| | |</p>
<table>
<thead>
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<tr>
<td>C3</td>
<td>To record the closing of expended authority paid. (TC F214)</td>
</tr>
<tr>
<td>4902</td>
<td>Delivered Orders – Obligations, Paid 300</td>
</tr>
<tr>
<td>4201</td>
<td>Total Actual Resources - Collected 300</td>
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</table>

Post-Closing Trial Balance:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>4126</td>
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<tr>
<td>4801</td>
<td>300</td>
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</table>
Scenario VII  
Trust Funds with Contract Authority  
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 1

**Fiscal Service Corpus Account (20X8100)**

_Proprietary_

Pre-Closing Trial Balance (FACTS I):

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>1010</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>2150</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>5765</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td></td>
<td>400</td>
<td>400</td>
</tr>
</tbody>
</table>

Closing Entry:

C1) To record the closing of other financing sources into cumulative results of operations. (TC F228)  
3310 Cumulative Results of Operations  400  
5765 Nonexpenditure Financing Sources - Transfers-Out  400

Post-Closing Trial Balance:

<p>| | | |</p>
<table>
<thead>
<tr>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>2150</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>3310</td>
<td>400</td>
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<tr>
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</tbody>
</table>

**Parent Account (69X8123)**

_Proprietary_

Pre-Closing Trial Balance (FACTS I):

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>1330</td>
<td>100</td>
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<tr>
<td>5755</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>6100</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td></td>
<td>400</td>
<td>400</td>
</tr>
</tbody>
</table>

Closing Entry:

C1) To record the closing of other financing sources and expenses into cumulative results of operations. (TC F228)  
5755 Nonexpenditure Financing Sources - Transfers-In  400  
3310 Cumulative Results of Operations 100  
6100 Operating Expenses/Program Costs 300

Post-Closing Trial Balance:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1330</td>
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<tr>
<td>3310</td>
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<td></td>
</tr>
<tr>
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</table>
# Scenario VII
## Trust Funds with Contract Authority
### Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Year 1**

### Fiscal Service Corpus Account (20X8100)

<table>
<thead>
<tr>
<th>SF 133: Report on Budget Execution and Budgetary Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>Parent Account (69X8123)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SF 133: Report on Budget Execution and Budgetary Resources</td>
<td></td>
</tr>
<tr>
<td>1. Budgetary Authority</td>
<td></td>
</tr>
<tr>
<td>A. Appropriations (4126E-B, 4138E)</td>
<td>400</td>
</tr>
<tr>
<td>C. Contract Authority (4131E)</td>
<td>1,000</td>
</tr>
<tr>
<td>6. E. Other Auth w/drawn (4135E, 4136E-B) (400)</td>
<td></td>
</tr>
<tr>
<td>7. Total Budgetary Resources</td>
<td>1,000</td>
</tr>
<tr>
<td>8. Obligations Incurred (4801E-B, 4902E)</td>
<td>600</td>
</tr>
<tr>
<td>9. Unobligated Balance Available (4620E)</td>
<td>400</td>
</tr>
<tr>
<td>11. Total Status of Budgetary Resources</td>
<td>1,000</td>
</tr>
<tr>
<td>14. C. Undelivered Orders (4801E)</td>
<td>300</td>
</tr>
<tr>
<td>15. Total Outlays (calculation)</td>
<td>300</td>
</tr>
</tbody>
</table>
## Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

### Year 1

#### Fiscal Service Corpus Account (20X8100)

<table>
<thead>
<tr>
<th>USSGL 2108: Year-End Closing Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. 2 Preclosing unexpended balance</td>
</tr>
<tr>
<td>Col. 3 Cur. Year CA realized</td>
</tr>
<tr>
<td>Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled</td>
</tr>
<tr>
<td>Col. 5 Postclosing unexpended bal. (1010E)</td>
</tr>
<tr>
<td>Col. 6 Other Auth.</td>
</tr>
<tr>
<td>Calc. (2+3-4-5=6)</td>
</tr>
<tr>
<td>Col. 7 Reimbursements Earned</td>
</tr>
<tr>
<td>Col. 9 Undelivered Orders</td>
</tr>
<tr>
<td>Col. 10 Accounts Pay. and Other Liab.</td>
</tr>
<tr>
<td>Col. 11 Unobligated bal. (4620E)</td>
</tr>
<tr>
<td>Calc (5+6+7+8=9+10+11)</td>
</tr>
</tbody>
</table>

#### Parent Account (69X8123)

<table>
<thead>
<tr>
<th>USSGL 2108: Year-End Closing Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. 2 Preclosing unexpended balance</td>
</tr>
<tr>
<td>Col. 3 Cur. Year CA realized (4131E)</td>
</tr>
<tr>
<td>Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled (4135E, 4136E-B)</td>
</tr>
<tr>
<td>Col. 5 Postclosing unexpended bal. (1010E)</td>
</tr>
<tr>
<td>Col. 6 Other Auth. (4131E, 4135E, 4136E)</td>
</tr>
<tr>
<td>Calc. (2+3-4-5=6)</td>
</tr>
<tr>
<td>Col. 7 Reimbursements Earned (4126E)</td>
</tr>
<tr>
<td>Col. 9 Undelivered Orders (4801E)</td>
</tr>
<tr>
<td>Col. 10 Accounts Pay. and Other Liab.</td>
</tr>
<tr>
<td>Col. 11 Unobligated bal. (4620E)</td>
</tr>
<tr>
<td>Calc (5+6+7+8=9+10+11)</td>
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</tbody>
</table>
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 1

**Fiscal Service Corpus Account (20X8100)**

<table>
<thead>
<tr>
<th>Program and Financing Schedule (P &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Memorandum Entries</strong></td>
</tr>
<tr>
<td>9201 Total investments, start of year</td>
</tr>
<tr>
<td>9202 Total investments, end of year</td>
</tr>
</tbody>
</table>

**Parent Account (69X8123)**

<table>
<thead>
<tr>
<th>Program and Financing Schedule (P &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total New Obligations</strong></td>
</tr>
<tr>
<td>1000 Total new obligations (4801E-B, 4902E)</td>
</tr>
</tbody>
</table>

**Budgetary Resources Available For Obligation**

- 2149 Unobligated balance available, start of year: Contract authority (Not supported by USSGL) | 1,000 |
- 2200 New budget authority (gross) (calc 4000..6990) | 1,000 |
- 2390 Total budgetary resources avail for obligation (calc) | 1,000 |
- 2449 Unobligated balance available, end of year: Contract authority (Not supported by USSGL) | 400 |
- 2499 Total unobligated balance, end of year (4620E) | 400 |

**New Budgetary Authority (Gross), Detail**

- 4026 Appropriation (trust fund, definite) (4126E-B, 4138E) | 400 |
- 4049 Portion applied to liquidate contract authority (4135E,4136E-B)(400) |
- 4100 Transferred to other accounts (-) |
- 4200 Transferred from other accounts (+) |
- 4300 Appropriation (total discretionary) (calc) | 0 |
- 6610 Contract authority (definite) (4131E) | 1,000 |
- 6661 Transferred to other accounts (-) |
- 6662 Transferred from other accounts (+) |
- 6690 Contract authority (total mandatory) (calc) | 1,000 |
- 7000 Total new BA (gross) (4126E-B, 4131E, 4135E, 4136E-B, 4138E) | 1,000 |

**Memorandum Entries**

- 7501 Obligated balance, start of year: CA (Not supported by USSGL) |
- 7502 Obligated balance, end of year: CA (Not supported by USSGL) |
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 1

Fiscal Service Corpus Account (20X8100)

OMB Form and Content Statements
N/A

Parent Account (69X8123)

OMB Form and Content Statements (Consolidated)

<table>
<thead>
<tr>
<th>Balance Sheet</th>
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<tbody>
<tr>
<td>ASSETS</td>
<td></td>
</tr>
<tr>
<td>1A1 Fund Balance With Treasury (1010E)</td>
<td>300</td>
</tr>
<tr>
<td>LIABILITIES and NET POSITION</td>
<td></td>
</tr>
<tr>
<td>8. Cum. Results of Operations (3310E)</td>
<td>300</td>
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</table>

<table>
<thead>
<tr>
<th>Statement of Net Cost</th>
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</thead>
<tbody>
<tr>
<td>1B1 Program Costs – Public - Production (6100E)</td>
<td>300</td>
</tr>
<tr>
<td>1D Less Earned Revenue</td>
<td>0</td>
</tr>
<tr>
<td>5 Net Cost of Operations (calc)</td>
<td>300</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Changes in Net Position</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Net Cost of Operations</td>
<td>300</td>
</tr>
<tr>
<td>8 Net Position – Beginning of Period</td>
<td>0</td>
</tr>
<tr>
<td>9 Net Position - End of Period (calc)</td>
<td>300</td>
</tr>
</tbody>
</table>
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 1

**Fiscal Service Corpus Account (20X8100)**

| OMB Form and Content Statements                                      | N/A |

**Parent Account (69X8123)**

<table>
<thead>
<tr>
<th>OMB Form and Content Statements (Consolidated) (continued)</th>
</tr>
</thead>
</table>

**Statement of Budgetary Resources**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A Budg Auth - Approps (4126E-B, 4127E-B, 4129E, 4138E)</td>
<td>0</td>
</tr>
<tr>
<td>1C Budg Auth - Contract Authority (4131E)</td>
<td>1,000</td>
</tr>
<tr>
<td>4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)</td>
<td>(400)</td>
</tr>
<tr>
<td>5 Total Budgetary Resources</td>
<td>600</td>
</tr>
<tr>
<td>6 Obligations Incurred (4801E-B, 4902E)</td>
<td>600</td>
</tr>
<tr>
<td>7B Unob Bal Avail-Exempt from Apport (4620E)</td>
<td>0</td>
</tr>
<tr>
<td>9 Total Status of Resources</td>
<td>600</td>
</tr>
<tr>
<td>10 Obligations Incurred (4801E-B, 4902E)</td>
<td>600</td>
</tr>
<tr>
<td>14C Undelivered Orders (4801E)</td>
<td>300</td>
</tr>
<tr>
<td>15 Total Outlays (calculation)</td>
<td>300</td>
</tr>
</tbody>
</table>

**Statement of Financing**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A Obligations Incurred (4801E-B, 4902E)</td>
<td>600</td>
</tr>
<tr>
<td>2A Chg in Amt of Goods/Services (Incr)/Decr (4801E-B)</td>
<td>(300)</td>
</tr>
<tr>
<td>5 Net Cost of Operations (calc)</td>
<td>300</td>
</tr>
</tbody>
</table>
Scenario VII  
Trust Funds with Contract Authority  
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 2  
Fiscal Service Corpus Account (20X8100)  

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Parent account requests nonexpenditure transfer of funds from the liquidating appropriation that was received in year 1. Funds are transferred from the corpus account to the parent account. This is accomplished via SF 1151. (TC A274)</td>
<td>1.</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4127</td>
<td>Amts Appropriated from Specific Treasury-Mgd TF TAFS – Payable</td>
<td>60</td>
</tr>
<tr>
<td>4129</td>
<td>Amts Appropriated from Specific Treasury-Mgd TF TAFS – Transfers-Out</td>
<td>60</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2150</td>
<td>Payable for Trans of Curr Inv Bal</td>
<td>60</td>
</tr>
<tr>
<td>1010</td>
<td>Fund Balance With Treasury</td>
<td>60</td>
</tr>
</tbody>
</table>

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4136</td>
<td>CA to be Liquidated by TF</td>
<td>60</td>
</tr>
<tr>
<td>4126</td>
<td>Amts Appropriated fr Specific Treasury-Managed TF TAFS – Receivable</td>
<td>60</td>
</tr>
<tr>
<td>and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4138</td>
<td>Appropriations to Liquidate CA</td>
<td>60</td>
</tr>
<tr>
<td>4135</td>
<td>Contract Authority Liquidated</td>
<td>60</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1010</td>
<td>Fund Balance With Treasury</td>
<td>60</td>
</tr>
<tr>
<td>1330</td>
<td>Receiv for Trans of Curr Inv Bal</td>
<td>60</td>
</tr>
</tbody>
</table>
### Scenario VII

#### Trust Funds with Contract Authority

**Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers**

#### Year 2

### Fiscal Service Corpus Account (20X8100)

**Budgetary**

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4127</td>
<td>40</td>
</tr>
<tr>
<td>4129</td>
<td>60</td>
</tr>
<tr>
<td>4201</td>
<td>300</td>
</tr>
<tr>
<td>4620</td>
<td>400</td>
</tr>
</tbody>
</table>

**Closing Entries:**

**C1)** To record the consolidation of actual net-funded resources. (TC F204)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4129</td>
<td>Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out</td>
<td>60</td>
</tr>
<tr>
<td>4201</td>
<td>Total Actual Resources - Collected</td>
<td>60</td>
</tr>
</tbody>
</table>

### Parent Account (69X8123)

**Budgetary**

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4126</td>
<td>40</td>
</tr>
<tr>
<td>4135</td>
<td>60</td>
</tr>
<tr>
<td>4136</td>
<td>40</td>
</tr>
<tr>
<td>4138</td>
<td>60</td>
</tr>
<tr>
<td>4139</td>
<td>700</td>
</tr>
<tr>
<td>4620</td>
<td>400</td>
</tr>
<tr>
<td>4801</td>
<td>300</td>
</tr>
</tbody>
</table>

**Closing Entries:**

**C1)** To record the consolidation of actual net-funded resources. (TC F204)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201</td>
<td>Total Actual Resources - Collected</td>
<td>60</td>
</tr>
<tr>
<td>4138</td>
<td>Appropriations to Liquidate CA</td>
<td>60</td>
</tr>
</tbody>
</table>

**C2)** To record the closing of fiscal year contract authority. (TC F206)

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4135</td>
<td>Contract Authority Liquidated</td>
<td>60</td>
</tr>
<tr>
<td>4139</td>
<td>CA Carried Forward</td>
<td>60</td>
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</table>

Revised January 2003 June 2001
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 2

Fiscal Service Corpus Account (20X8100)

<table>
<thead>
<tr>
<th></th>
<th>Post-Closing Trial Balance:</th>
</tr>
</thead>
<tbody>
<tr>
<td>4127</td>
<td>40</td>
</tr>
<tr>
<td>4201</td>
<td>360</td>
</tr>
<tr>
<td>4620</td>
<td>400</td>
</tr>
<tr>
<td></td>
<td><strong>400</strong></td>
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</table>

Parent Account (69X8123)

<table>
<thead>
<tr>
<th></th>
<th>Post-Closing Trial Balance:</th>
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</thead>
<tbody>
<tr>
<td>4126</td>
<td>40</td>
</tr>
<tr>
<td>4136</td>
<td>40</td>
</tr>
<tr>
<td>4139</td>
<td>640</td>
</tr>
<tr>
<td>4201</td>
<td>60</td>
</tr>
<tr>
<td>4620</td>
<td>400</td>
</tr>
<tr>
<td>4801</td>
<td>300</td>
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### Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

#### Year 2
Fiscal Service Corpus Account (20X8100)

*Proprietary*

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>360</td>
</tr>
<tr>
<td>2150</td>
<td>40</td>
</tr>
<tr>
<td>3310</td>
<td>400</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
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<td>2150</td>
<td>40</td>
</tr>
<tr>
<td>3310</td>
<td>400</td>
</tr>
</tbody>
</table>

**Closing Entry:**

N/A

**Post-Closing Trial Balance:**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
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</tr>
<tr>
<td>3310</td>
<td>400</td>
</tr>
</tbody>
</table>

Parent Account (69X8123)

*Proprietary*

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>60</td>
</tr>
<tr>
<td>1330</td>
<td>40</td>
</tr>
<tr>
<td>3310</td>
<td>100</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1010</td>
<td>60</td>
</tr>
<tr>
<td>1330</td>
<td>40</td>
</tr>
<tr>
<td>3310</td>
<td>100</td>
</tr>
</tbody>
</table>

**Closing Entry:**

N/A

**Post-Closing Trial Balance:**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>1010</td>
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</tr>
<tr>
<td>1330</td>
<td>40</td>
</tr>
<tr>
<td>3310</td>
<td>100</td>
</tr>
</tbody>
</table>


### Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

#### Year 2

**Fiscal Service Corpus Account (20X8100)**

<table>
<thead>
<tr>
<th>SF 133: Report on Budget Execution and Budgetary Resources</th>
<th>N/A</th>
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**Parent Account (69X8123)**

<table>
<thead>
<tr>
<th>SF 133: Report on Budget Execution and Budgetary Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Budgetary Authority</td>
</tr>
<tr>
<td>A. Appropriations (4126E-B, 4138E)</td>
</tr>
<tr>
<td>2A. Unob Bal, Brought Fwd (4126B, 4136B, 4139B, 4201B, 4801B)</td>
</tr>
<tr>
<td>6E. Other Authority w/drawn (4135E, 4136E-B)</td>
</tr>
<tr>
<td>7. Total Budgetary Resources</td>
</tr>
<tr>
<td>8. Obligations Incurred (4801E-B)</td>
</tr>
<tr>
<td>9. Unobligated Balance Available (4620E)</td>
</tr>
<tr>
<td>11. Total Status of Budgetary Resources</td>
</tr>
<tr>
<td>12. Obligated Balance, Net as of Oct 1 (4801B)</td>
</tr>
<tr>
<td>14C. Undelivered Orders (4801E)</td>
</tr>
<tr>
<td>15. Total Outlays (calculation)</td>
</tr>
</tbody>
</table>
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 2

### Fiscal Service Corpus Account (20X8100)

<table>
<thead>
<tr>
<th>USSGL 2108: Year-End Closing Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. 2</td>
</tr>
<tr>
<td>Col. 3</td>
</tr>
<tr>
<td>Col. 4</td>
</tr>
<tr>
<td>Col. 5</td>
</tr>
<tr>
<td>Col. 6</td>
</tr>
<tr>
<td>Col. 7</td>
</tr>
<tr>
<td>Col. 9</td>
</tr>
<tr>
<td>Col. 10</td>
</tr>
<tr>
<td>Col. 11</td>
</tr>
<tr>
<td>Calc (5+6+7+8=9+10+11)</td>
</tr>
</tbody>
</table>

### Parent Account (69X8123)

<table>
<thead>
<tr>
<th>USSGL 2108: Year-End Closing Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. 2</td>
</tr>
<tr>
<td>Col. 3</td>
</tr>
<tr>
<td>Col. 4</td>
</tr>
<tr>
<td>Col. 5</td>
</tr>
<tr>
<td>Col. 6</td>
</tr>
<tr>
<td>Calc (2+3-4-5=6)</td>
</tr>
<tr>
<td>Col. 7</td>
</tr>
<tr>
<td>Col. 9</td>
</tr>
<tr>
<td>Col. 10</td>
</tr>
<tr>
<td>Col. 11</td>
</tr>
<tr>
<td>Calc (5+6+7+8=9+10+11)</td>
</tr>
</tbody>
</table>
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 2

Fiscal Service Corpus Account (20X8100)

<table>
<thead>
<tr>
<th>Program and Financing Schedule (P &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Memorandum Entries</td>
</tr>
<tr>
<td>9201 Total investments, start of year</td>
</tr>
<tr>
<td>9202 Total investments, end of year</td>
</tr>
</tbody>
</table>

Parent Account (69X8123)

<table>
<thead>
<tr>
<th>Program and Financing Schedule (P &amp; F)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total New Obligations</td>
</tr>
<tr>
<td>1000 Total new obligations (4801E-B)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary Resources Available For Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2150 Unobligated balance available, start of year: Contract authority (Not supported by USSGL)</td>
</tr>
<tr>
<td>2200 New budget authority (gross) (calc 4000..6990)</td>
</tr>
<tr>
<td>2391 Total budgetary resources avail for obligation (calc)</td>
</tr>
<tr>
<td>2450 Unobligated balance available, end of year: Contract authority (Not supported by USSGL)</td>
</tr>
<tr>
<td>2499 Total unobligated balance, end of year (4620E)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>New Budgetary Authority (Gross), Detail</th>
</tr>
</thead>
<tbody>
<tr>
<td>4026 Appropriation (trust fund, definite) (4126E-B, 4138E)</td>
</tr>
<tr>
<td>4049 Portion applied to liquidate contract authority (4135E,4136E-B)</td>
</tr>
<tr>
<td>4100 Transferred to other accounts (-)</td>
</tr>
<tr>
<td>4200 Transferred from other accounts (+)</td>
</tr>
<tr>
<td>4300 Appropriation (total discretionary) (calc)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Memorandum Entries</th>
</tr>
</thead>
<tbody>
<tr>
<td>6610 Contract authority (definite)</td>
</tr>
<tr>
<td>6661 Transferred to other accounts (-)</td>
</tr>
<tr>
<td>6662 Transferred from other accounts (+)</td>
</tr>
<tr>
<td>6690 Contract authority (total mandatory) (calc)</td>
</tr>
</tbody>
</table>

| 7000 Total new BA (gross) (4126E-B, 4135E, 4136E-B, 4138E) | 0 |

Memorandum Entries
7501 Obligated balance, start of year: CA (Not supported by USSGL)
7502 Obligated balance, end of year: CA (Not supported by USSGL)
Scenario VII
Trust Funds with Contract Authority
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Year 2

Fiscal Service Corpus Account (20X8100)

OMB Form and Content Statements

N/A

Parent Account (69X8123)

OMB Form and Content Statements (Consolidated)

<table>
<thead>
<tr>
<th>Balance Sheet</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
</tr>
<tr>
<td>1A1 Fund Balance With Treasury (1010E)</td>
<td>(300)</td>
</tr>
<tr>
<td>LIABILITIES and NET POSITION</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Net Cost</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1B1 Program Costs – Public - Production (6100E)</td>
<td>0</td>
</tr>
<tr>
<td>1D Less Earned Revenue</td>
<td>0</td>
</tr>
<tr>
<td>5 Net Cost of Operations (calc)</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement of Changes in Net Position</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Net Cost of Operations</td>
<td>0</td>
</tr>
<tr>
<td>8 Net Position – Beginning of Period (3310B)</td>
<td>(300)</td>
</tr>
<tr>
<td>9 Net Position - End of Period (calc)</td>
<td>(300)</td>
</tr>
</tbody>
</table>
Scenario VII  
Trust Funds with Contract Authority  
Part I: Appropriations to Liquidate Contract Authority - Funded by Nonexpenditure Transfers

### Year 2

**Fiscal Service Corpus Account (20X8100)**

**OMB Form and Content Statements**

N/A

**Parent Account (69X8123)**

**OMB Form and Content Statements (Consolidated)**

(continued)

<table>
<thead>
<tr>
<th>Statement of Budgetary Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A Budg Auth - Approps (4126E-B, 4127E-B, 4129E, 4138E)</td>
</tr>
<tr>
<td>1C Budg Auth - Contract Authority</td>
</tr>
<tr>
<td>2A Unobligated Bal Brought Forward (4126B, 4127B, 4136B, 4139B, 4201B, 4801B)</td>
</tr>
<tr>
<td>4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)</td>
</tr>
<tr>
<td><strong>5 Total Budgetary Resources</strong></td>
</tr>
<tr>
<td>6 Obligations Incurred (4801E-B)</td>
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<tr>
<td>7B Unob Bal Avail-Exempt from Apport (4620E)</td>
</tr>
<tr>
<td><strong>9 Total Status of Resources</strong></td>
</tr>
<tr>
<td>12 Obligated Bal, Net – Beg of Pd (4801B)</td>
</tr>
<tr>
<td>14C. Undelivered Orders (4801E)</td>
</tr>
<tr>
<td><strong>15 Total Outlays (calculation)</strong></td>
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<table>
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<tr>
<th>Statement of Financing</th>
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</thead>
<tbody>
<tr>
<td>1A Obligations Incurred (4801E-B)</td>
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<tr>
<td>2A Chg in Amt of Goods/Services (Incr)/Decr (4801E-B)</td>
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<td><strong>5 Net Cost of Operations (calc)</strong></td>
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