

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

This scenario applies to specific Treasury-managed Trust Fund Symbols where a Treasury trust fund transfers balances to agency trust fund accounts. This scenario corresponds to Trust Fund Guide Scenario VI - Year 2. It displays use of USSGL accounts 4382 - Rescissions – New Budget Authority - Special and Trust TAFS Designated by Treasury as “Available”, 4384 – Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as “Available”, 4123 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Receivable – Rescinded and 4124 Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS – Payable – Rescinded.

USSGL account 4386 - Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as “Available” must be used in place of USSGL 4382 if OMB directs agencies to report rescissions as reductions in the SF-133 line 6E and the corresponding reduction lines of the Schedule P. It is also appropriate to use USSGL 4383 Rescission – Prior Year - Special and Trust TAFS Designated by Treasury as “Available” in this scenario if prior year balances are rescinded. USSGL accounts 4382, 4383, 4386, 4123, and 4124 will be available in FY 2003. USSGL account 4384 will be available in FY 2002.

Treasury-Managed Trust Fund Corpus Account

Agency Trust Fund Account

1. To record receipts credited to the Treasury-managed trust fund. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)

| | | | | | |
|--|--------|--------|---------------------------------|--|--|
| <u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4394 Receipts Unvail for Obligation Upon Collection | 10,000 | 10,000 | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected | 10,000 | 10,000 | <u>Proprietary</u> No entry. | | |

2. To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)

| | | | | | |
|--|--------|--------|---------------------------------|--|--|
| <u>Budgetary</u> No entry. | | | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury | 10,000 | 10,000 | <u>Proprietary</u> No entry. | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Treasury-Managed Trust Fund Corpus Account Agency Trust Fund Account

3. To record a payable for amount appropriated from the Treasury-managed trust fund to the agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TCA270). For the agency trust fund, record the receivable for amounts appropriated from the Treasury-managed trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A268).

| | | | | | |
|---|-------|-------|---|-------|-------|
| <u>Budgetary</u> 4394 Receipts Unavail f/ Oblig Upon Collection 4127 Amounts Approp f/ Specific Treasury- Managed Trust Fd TAFS -Payable | 6,000 | | <u>Budgetary</u> 4126 Amounts Appropriated from Specific Treasury- Managed Trust Fund TAFS - Receivable 4450 Unapportioned Authority | 6,000 | 6,000 |
| | | 6,000 | | | |
| <u>Proprietary</u> 5765 Nonexpend Fin Srcs - Trans-Out 2150 Payable for Transfers of Currently Invested Balances | 6,000 | | <u>Proprietary</u> 1330 Receivable for Transfers of Currently Invested Bals 5755 Nonexpenditure Fin Srcs Transfers-In | 6,000 | 6,000 |
| | | 6,000 | | | |

4. Record apportionment and allotment of amounts in the Agency trust fund account and to record obligation of unpaid undelivered orders. (TCA116, TCA120, B204).

| | | | | | |
|---------------------------------|--|--|--|-------|--------------|
| <u>Budgetary</u> No entry. | | | <u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid | 6,000 | 500 5,500 |
| <u>Proprietary</u> No entry, | | | <u>Proprietary</u> No entry, | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

5. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. (TC A271 and TC A269)

| | | | | | |
|--|-----|-----|---|-----------------------|--------------------|
| <u>Budgetary</u> 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable - Rescinded | 500 | | <u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Authority - Special & Trust TAFS designated by Treas as “Available” 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable | 500 500 500 | 500 500 |
| <u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out | 500 | 500 | <u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals | 500 | 500 |

**PRE-CLOSING TRIAL BALANCE YEAR 1
BPD**

AGENCY

| | | | | | |
|--|--------------------------|---------------------|---|---------------------------|---|
| <u>Budgetary</u> 4114 Approp Trust or Special Fund Receipts 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded 4127 Amts Approp f/ Spec Treas Mgd Trust Fd TAFS - Payable 4394 Receipts Not Avail for Obligation Upon Collection | 10,000 | | <u>Budgetary</u> 4126 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Rec 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Receivable - Rescinded 4382 Rescissions - New Budget Authority – Special & Trust TAFS designated by Treas as “Available” 4801 Undelivered Orders, Obligations, Unpaid | 5,500 500 0 | 500 <u>5,500</u> <u>6,000</u> |
| <u>Proprietary</u> 1610 Invest in US Treas Securities iss by BPD 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out 5800 Tax Revenue Collected | 10,000 5,500 0 | 5,500 10,000 | <u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In | 5,500 0 | <u>5,500</u> <u>5,500</u> |
| | <u>10,000</u> | <u>10,000</u> | | <u>6,000</u> | <u>6,000</u> |
| | <u>15,500</u> | <u>15,500</u> | | <u>5,500</u> | <u>5,500</u> |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Closing Entries

6. Reclassify the rescission. (TC F250 and F249)

| | | | | | |
|--|-----|-----|---|-----|-----|
| <u>Budgetary</u> 4124 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS- Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available" | 500 | 500 | <u>Budgetary</u> 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treas as "Avail" 4123 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Receivable – Rescinded | 500 | 500 |
| <u>Proprietary</u> No entry. | | | <u>Proprietary</u> No entry, | | |

7. In the Treasury TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228.)

| | | | | | |
|--|--------|----------------|---|-------|-------|
| <u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts | 10,000 | 10,000 | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops | 10,000 | 5,500 4,500 | <u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations | 5,500 | 5,500 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

POST-CLOSING TRIAL BALANCE YEAR 1
BPD

AGENCY

| | | | | | |
|---|---------------|---------------|---|--------------|--------------|
| <u>Budgetary</u> | | | <u>Budgetary</u> | | |
| 4127 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Payable | | 5,500 | 4126 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Rec | 5,500 | |
| 4201 Total Actual Resources Collected | 10,000 | | 4801 Undelivered Orders, Obligations, Unpaid | <u>0</u> | <u>5,500</u> |
| 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available" | | 500 | | <u>5,500</u> | <u>5,500</u> |
| 4394 Receipts Not Avail for Obligation Upon Collection | <u>0</u> | <u>4,000</u> | | | |
| | <u>10,000</u> | <u>10,000</u> | | | |
| <u>Proprietary</u> | | | <u>Proprietary</u> | | |
| 1610 Invest in US Treas Securities iss by BPD | 10,000 | | 1330 Receivable for Transfer of Current Invested Balances | 5,500 | |
| 2150 Payable for Transfer of Curr Invested Bals | | 5,500 | 3310 Cumulative Results of Operations | <u>0</u> | <u>5,500</u> |
| 3310 Cumulative Results of Ops | <u>0</u> | <u>4,500</u> | | <u>5,500</u> | <u>5,500</u> |
| | <u>10,000</u> | <u>10,000</u> | | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| SF-2108 | YEAR 1 | BPD | Agency |
|------------------|---------------|------------|---------------|
| Column 5 | 1010 | 0 | 0 |
| Column 6 | 1610 | 10,000 | 0 |
| Column 7 | 4123,4126 | | 6,000 |
| Column 9 | 4801 | | 5,500 |
| Column 10 | 4124,4127 | 6,000 | |
| Column 11 | 4394 | 4,000 | 0 |
| | 4382 | 0 | 500 |

Columns 4+5+6+7+8-9-10 = Column 11
BPD: 0+0+10,000+0+0+(6,000) = 4,000

Columns 4+5+6+7+8-9-10 = Column 11
Agency: 0+0+0+6,000-5,500-0=500

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

AGENCY SF 133 Report on Budget Execution and Budgetary Resources Year 1

| | | |
|--------------|---|--------------|
| Line 1 | Budget authority | |
| Line 1A | Appropriations 4126E-B, 4123E (5,500+500) | 6,000 |
| Line 1D | Net transfers | <u>0</u> |
| Total Line 1 | | 6,000 |
| Line 5 | Temporarily not avail pursuant to P.L. | 0 |
| Line 6B | Enacted rescissions (4382E) | (500) |
| Line 6E | Pursuant to Public Law | |
| Line 7 | Total budgetary resources | <u>5,500</u> |
| Line 8 | Obligations (4801E-B) | <u>5,500</u> |
| Line 11 | Total status of budgetary resources | <u>5,500</u> |

Schedule N Unavailable Collections YR 1

| | | |
|---|--------------|--|
| 0199 Balance, start of year | 0 | From prior year Schedule N, Line 0799 |
| 02XX Receipts | 10,000 | From Schedule R |
| 0400 Total: balances & collections | 10,000 | SUM |
| 05XX Appropriations (-) | (6,000) | From Sch P, this scenario line 4026 |
| 0610 Unobligated balances returned to receipts | | Use if rescinded & cancelled - do not use in scenario |
| 0620 Reduction pursuant to Public Law (+) | <u>500</u> | Schedule P rescission and reduction lines |
| 0799 Balance, end of year | <u>4,500</u> | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| Schedule P Program and Financing Year 1 | BPD | Agency |
|---|------------|---------------|
| 2200 New budget authority (gross) (line 4250) | | 5,500 |
| 4026 Appropriation (trust fund) (4126E-B, 4123E) | | 6,000 |
| 4035 Appropriation rescinded (-) (4382E) | | (500) |
| 4100 Transferred to other accounts (-) | | 0 |
| 4200 Transferred from other accounts (+) | | <u>0</u> |
| 4250 Appropriation, (total) | | 5,500 |
| 7000 Total new budget authority (gross) | | 5,500 |
| 7240 Obligated balance, soy (4801B) | | 0 |
| 7310 Total new obligations (+) (line 1000) | | 5,500 |
| 7440 Obligated balance, eoy (4801E) | | 5,500 |
| 8700 Total outlays (gross) | | 0 |
| 8900 Budget authority (net) | | 5,500 |
| 9000 Outlays (net) | | 0 |
| 9201 Total investments, soy: Federal securities (1610B) | | 0 |
| 9202 Total investments, eoy: Federal securities (1610E) | 10,000 * | 0 |

*NOTE: BPD Corpus TAFS report memorandum entries for investments.

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| Form and Content Balance Sheet Year 1 | BPD | Agency | Combined | Consol |
|--|------------|---------------|-----------------|---------------|
| Assets | | | | |
| Intragovernmental | | | | |
| 2. Investments 1610E | 10,000 | | 10,000 | 10,000 |
| 3. Accounts receivable 1330E | | 5,500 | 5,500 | 0 |
| 6. Total Intragovernmental | 10,000 | 5,500 | 15,500 | 10,000 |
| 15. Total assets | 10,000 | 5,500 | 15,500 | 10,000 |
| Liabilities | | | | |
| Intragovernmental | | | | |
| 16. Accounts payable 2150E | 5,500 | | 5,500 | 0 |
| 19. Total intragovernmental | 5,500 | | 5,500 | 0 |
| 27. Total liabilities | 5,500 | | 5,500 | 0 |
| Net Position | | | | |
| 30. Cumulative results of operations 3310E | 4,500 | 5,500 | 10,000 | 10,000 |
| 31. Total net position | 4,500 | 5,500 | 10,000 | 10,000 |
| 32. Total liabilities and net position | 10,000 | 5,500 | 15,500 | 10,000 |

| Form and Content Statement of Net Cost Year 1 | BPD | Agency | Combined | Consol |
|---|------------|---------------|-----------------|---------------|
| Program Costs | | | | |
| 1. Intragovernmental gross costs | | | | |
| 5. Less: Ernd rev f/ public (tax rev not on Net Cost) | 0 | 0 | 0 | 0 |
| 6. Net costs with the public | 0 | 0 | 0 | 0 |
| 7. Total net cost | 0 | 0 | 0 | 0 |
| 10. Net Cost of Operations | 0 | 0 | 0 | 0 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Form and Content Statement of Changes in Net Position Receipt Year 1

| | BPD | | Agency | | Combined | | Consolidated | |
|---|---------|--------|--------|--------|----------|--------|--------------|--------|
| | CumRes | UnexAp | CumRes | UnexAp | CumRes | UnexAp | CumRes | UnexAp |
| Budgetary Financing Sources: | | | | | | | | |
| 8. Nonexchange revenue (5800E) | 10,000 | 0 | 0 | 0 | 10,000 | 0 | 10,000 | 0 |
| 10. Transfers-in/out w/out reimburs (5765E, 5755E) | (5,500) | 0 | 5,500 | 0 | 0 | 0 | 0 | 0 |
| 16. Total Financing Sources | 4,500 | 0 | 5,500 | 0 | 10,000 | 0 | 10,000 | 0 |
| 17. Net Cost of Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. Ending Balances | 4,500 | 0 | 5,500 | 0 | 10,000 | 0 | 10,000 | 0 |

Form and Content Statement of Financing Year 1

Resources used to Finance Activities:

Budgetary Resources Obligated

| | BPD | Agency | Combined | Consolidated |
|---|----------|--------|----------|--------------|
| 1. Obligations incurred (4801E-B) | 0 | 5,500 | 5,500 | 5,500 |
| 3. Obligations net of offsetting collections & recoveries (1-2) | 0 | 5,500 | 5,500 | 5,500 |
| 4. Less: Offsetting receipts (5800E) | (10,000) | 0 | (10,000) | (10,000) |
| 5. Net Obligations (3-4) | 10,000 | 5,500 | 15,500 | 15,500 |
| 11. Total resources used to finance activities | 10,000 | 5,500 | 15,500 | 15,500 |
| Resources used to finance items not part of the net cost of operations: | | | | |
| 12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B) | 0 | 5,500 | 5,500 | 5,500 |
| 14. Budgetary offsetting collections and receipts that do not affect net cost of operations | | | | |
| 14b. Other (5800E) | 10,000 | 0 | 10,000 | 10,000 |
| 17. Total resources used to finance items not part of the net cost of operations (12thru16) | 10,000 | 5,500 | 15,500 | 15,500 |
| 18. Total resources used to finance the net Cost of operations (11-17) | 0 | 0 | 0 | 0 |
| 30. Net Cost of Operations (18+29) | 0 | 0 | 0 | 0 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

YEAR 2

BPD Trust Fund Corpus Account

Agency Trust Fund Account

1. To bring authority rescinded in prior-year (year 1) forward as current year authority. (TC A108)

| | | | | | |
|--|-----|-----|---------------------------------|--|--|
| <u>Budgetary</u> 4384 Rescinded Amts Approp from Sp & Tr TAFS Desig by Treas as "Available" 4394 Receipts Unavail for Obligation Upon Collection | 500 | 500 | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> No entry. | | | <u>Proprietary</u> No entry. | | |

2.To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)

| | | | | | |
|---|--------|--------|---------------------------------|--|--|
| <u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4394 Receipts Unavail for Obligation Upon Collection | 12,000 | 12,000 | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected | 12,000 | 12,000 | <u>Proprietary</u> No entry. | | |

3.To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)

| | | | | | |
|--|--------|--------|---------------------------------|--|--|
| <u>Budgetary</u> No entry. | | | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury | 12,000 | 12,000 | <u>Proprietary</u> No entry. | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

4. To record a payable for amount appropriated from the Treasury-managed trust fund to the agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TCA270). For the agency trust fund, record the receivable for amounts appropriated from the Treasury-managed trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A268).

| | | | | | |
|---|-------|-------|--|-------|-------|
| <u>Budgetary</u> 4394 Receipts Unavail f/ Oblig Upon Collection 4127 Amt's Approp f/ Specific Treasury Managed Trust Fd TAFS - Payable | 8,000 | 8,000 | <u>Budgetary</u> 4126 Amounts Appropriated f/ Specific Treasury Managed Trust Fund TAFS - Receivable 4450 Unapportioned Authority | 8,000 | 8,000 |
| <u>Proprietary</u> 5765 Nonexpenditure Financing Sources – Transfers-Out 2150 Payable for Transfer of currently Invested Balances | 8,000 | 8,000 | <u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In | 8,000 | 8,000 |

5. Record apportionment and allotment of amounts in the Agency trust fund account and to record obligations of undelivered orders unpaid (TCA116, TCA120, B204).

| | | | | | |
|---------------------------------|--|--|--|-------|--------------|
| <u>Budgetary</u> No entry. | | | <u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid | 8,000 | 500 7,500 |
| <u>Proprietary</u> No entry, | | | <u>Proprietary</u> No entry, | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

6. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. TC A271 and A269

| | | | | | |
|--|-----|-----|---|---------------------------|----------------|
| <u>Budgetary</u> 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded | 500 | 500 | <u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Authority - Special & Trust TAFS designated by Treas as “Available” 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable | 500 500 500 | 500 500 |
| <u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out | 500 | 500 | <u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals | 500 | 500 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 2

| BPD | | | AGENCY | | |
|---|---------------|---------------|---|---------------|---------------|
| <u>Budgetary</u> | | | <u>Budgetary</u> | | |
| 4114 Approp Trust or Special Fund Receipts | 12,000 | | 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded | 500 | |
| 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable | | 13,000 | 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable | 13,000 | |
| 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable – Rescinded | | 500 | 4382 Rescissions – New Budget Authority – Spec & Tr TAFS desig by Treas as “Available” | | 500 |
| 4201 Total Actual Resources – Collected | 10,000 | | 4801 Undelivered Orders, Obligations, Unpaid | <u>0</u> | <u>13,000</u> |
| 4394 Receipts Unavail for Oblig upon Collection | <u>0</u> | <u>8,500</u> | | <u>13,500</u> | <u>13,500</u> |
| | <u>22,000</u> | <u>22,000</u> | | | |
| <u>Proprietary</u> | | | <u>Proprietary</u> | | |
| 1610 Invest in US Treas Securities iss by BPD | 22,000 | | 1330 Receivable for Transfer of Current Invested Balances | 13,000 | |
| 2150 Payable for Transfer of Curr Invested Bals | | 13,000 | 3310 Cumulative Results of Operations | | 5,500 |
| 3310 Cumulative Results of Operations | | 4,500 | 5755 Nonexpenditure Financing Sources Transfers-In | <u>0</u> | <u>7,500</u> |
| 5765 Nonexpend Fin Sources – Transfers-Out | 7,500 | | | <u>13,000</u> | <u>13,000</u> |
| 5800 Tax Revenue Collected | <u>0</u> | <u>12,000</u> | | | |
| | <u>29,500</u> | <u>29,500</u> | | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Closing Entries

7. To reclassify the rescission. (TC F250 and F249)

| | | | | | |
|--|-----|-----|--|-----|-----|
| <u>Budgetary</u> 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available" | 500 | 500 | <u>Budgetary</u> 4382 Rescissions – New Budget Authority - Spec & Tr TAFS desig by Treas as "Available" 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable – Rescinded | 500 | 500 |
| <u>Proprietary</u> No entry. | | | <u>Proprietary</u> No entry, | | |

8. In the BPD TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228)

| | | | | | |
|--|--------|----------------|---|-------|-------|
| <u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts | 12,000 | 12,000 | <u>Budgetary</u> No entry. | | |
| <u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops | 12,000 | 7,500 4,500 | <u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations | 7,500 | 7,500 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

POST-CLOSING TRIAL BALANCE YEAR 2

| | BPD | | AGENCY | | |
|--|---------------|---------------|---|---------------|---------------|
| <u>Budgetary</u> | | | <u>Budgetary</u> | | |
| 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable | | 13,000 | 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Receivable | 13,000 | |
| 4201 Total Actual Resources Collected | 22,000 | | 4801 Undelivered Orders – Obligations, Unpaid | <u>0</u> | 13,000 |
| 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available” | | 500 | | <u>13,000</u> | <u>13,000</u> |
| 4394 Receipts Not Available for Obligation upon Collection | <u>0</u> | <u>8,500</u> | | | |
| | <u>22,000</u> | <u>22,000</u> | | | |
| <u>Proprietary</u> | | | <u>Proprietary</u> | | |
| 1610 Invest in US Treas Securities iss by BPD | 22,000 | | 1330 Receivable for Transfer of Current Invested Balances | 13,000 | |
| 2150 Payable for Transfer of Curr Invested Bals | | 13,000 | 3310 Cumulative Results of Operations | <u>0</u> | <u>13,000</u> |
| 3310 Cumulative Results of Ops | <u>0</u> | <u>9,000</u> | | <u>13,000</u> | <u>13,000</u> |
| | <u>22,000</u> | <u>22,000</u> | | | |

| SF-2108 | YEAR 2 | BPD | Agency |
|------------------|---------------|------------|---------------|
| Column 5 | 1010 | 0 | 0 |
| Column 6 | 1610 | 22,000 | 0 |
| Column 7 | 4123, 4126 | 0 | 13,500 |
| Column 9 | 4801 | 0 | 13,000 |
| Column 10 | 4124, 4127 | 13,500 | 0 |
| Column 11 | 4394 | 8,500 | 0 |
| | 4382 | 0 | 500 |

Columns 4+5+6+7+8-9-10 = Column 11
BPD: 0+0+22,000+0+(13,500)-0-0 = 8,500

Columns 4+5+6+7+8-9-10 = Column 11
Agency: 0+0+0+13,500+0-13,000-0=500

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

SF 133 Report on Budget Execution and Budgetary Resources Year 2

| | | |
|--------------|--|---------------|
| Line 1 | Budget authority | |
| Line 1A | Appropriations 4126E-B, 4123E | 8,000 |
| Line 1D | Net transfers | <u>0</u> |
| Total Line 1 | | 8,000 |
| Line 2 A | Unobligated balance (4126B+4801B) | 0 |
| Line 5 | Temporarily not avail pursuant to P.L. (-) | 0 |
| Line 6B | Enacted rescissions (-) 4382E | (500) |
| Line 6E | Pursuant to Public Law | |
| Line 7 | Total budgetary resources | <u>7,500</u> |
| Line 8 | Obligations Agency 4801 E-B | <u>7,500</u> |
| Line 11 | Total status of budgetary resources | <u>7,500</u> |
| Line 14C | Undelivered orders 4801E | <u>13,000</u> |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| Schedule N Unavailable Collections YR 2 | BPD | Agency | |
|---|---------------|---------------|--|
| 0199 Balance, start of year | 4,500 | N/A | From prior year Schedule N, Line 0799 |
| 02XX Receipts | <u>12,000</u> | | From Schedule R |
| 0400 Total: balances & collections | 16,500 | | SUM |
| 05XX Appropriations (-) | (8,000) | | From Sch P, this scenario lines 6026 & 6045 |
| 0610 Unobligated balances returned to receipts | | | Use if rescinded & cancelled - do not use in scenario |
| 0620 Reduction pursuant to Public Law | <u>500</u> | | Schedule P rescission and reduction lines |
| 0799 Balance, end of year | <u>9,000</u> | | |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Schedule P Program and Financing YEAR 2

| | |
|---|--------------|
| 1000 Total new obligations line 7310 (4801E-B) | 7,500 |
| 2199 Total unob bal carried fwd, soy (+) (4126B+4801B) | 0 |
| 2200 New budget authority (gross) (line 6250) | <u>7,500</u> |
| 2390 Total budgetary resources available for obligation | 7,500 |
| 6026 Appropriation (trust fund) (4126E-B, 4123E) | 8,000 |
| 6035 Appropriation rescinded (-) (4382E) | (500) |
| 6045 Portion Precluded from obligation (-) | 0 |
| 6100 Transferred to other accounts (-) | 0 |
| 6200 Transferred f/ other accounts (+) | <u>0</u> |
| 6250 Appropriation, (total) | 7,500 |
| 7240 Obligated Balance, soy (4801B) | 5,500 |
| 7310 Total New Obligations (+) (line 1000) (4801E-B) | 7,500 |
| 7440 Obligated balance, eoy (4801E) | 13,000 |
| 8700 Total Outlays (gross) | 0 |
| 8900 Budget Authority (net) | 7,500 |
| 9000 Outlays (net) | 0 |
| 9201 Total Investments, soy: Federal securities (1610B) | 10,000 |
| 9202 Total Investments, eoy: Federal securities (1610E) | 22,000 |

NOTE: The corpus and agency accts submit separate FACTSII data but they are consolidated by OMB.

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| Form and Content Balance Sheet YR 2 | BPD | Agency | Combined | Consol |
|--|---------------|---------------|-----------------|---------------|
| Assets | | | | |
| Intragovernmental | | | | |
| 2. Investments 1610E | 22,000 | | 22,000 | 22,000 |
| 3. Accounts receivable 1330E | | 13,000 | 13,000 | 13,000 |
| 6. Total Intragovernmental | <u>22,000</u> | <u>13,000</u> | <u>35,000</u> | <u>35,000</u> |
| 15. Total assets | <u>22,000</u> | <u>13,000</u> | <u>35,000</u> | <u>35,000</u> |
| Liabilities | | | | |
| Intragovernmental | | | | |
| 17. Accounts payable 2150E | 13,000 | | 13,000 | 13,000 |
| 19. Total intragovernmental | <u>13,000</u> | | <u>13,000</u> | <u>13,000</u> |
| 27. Total liabilities | <u>13,000</u> | | <u>13,000</u> | <u>13,000</u> |
| Net Position | | | | |
| 30. Cumulative results of operations 3310E | 9,000 | 13,000 | 22,000 | 22,000 |
| 31. Total net position | <u>9,000</u> | <u>13,000</u> | <u>22,000</u> | <u>22,000</u> |
| 32. Total liabilities and net position | <u>9,000</u> | <u>13,000</u> | <u>22,000</u> | <u>22,000</u> |

| Form and Content Statement of Net Cost YR 2 | BPD | Agency | Combined | Consol0 |
|---|------------|---------------|-----------------|----------------|
| Program Costs | | | | |
| 9. Intragovernmental gross costs | | | | |
| 5. Less: Ernd rev f/ public (tax rev not on Net Cost) | 0 | 0 | 0 | 0 |
| 6. Net costs with the public | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 7. Total net cost | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 10. Net Cost of Operations | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Form and Content Statement of Changes in Net Position Receipt YR 2

| | BPD | | Agency | | Combined | | Consolidated | |
|---|---------|--------|--------|--------|----------|--------|--------------|--------|
| | CumRes | UnexAp | CumRes | UnexAp | CumRes | UnexAp | CumRes | UnexAp |
| 1. Beginning Balance (3310B) | 4,500 | 0 | 5,500 | 0 | 10,000 | 0 | 10,000 | 0 |
| 2. Prior period adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Balance, as adjusted | 4,500 | 0 | 5,500 | 0 | 10,000 | 0 | 10,000 | 0 |
| Budgetary Financing Sources: | | | | | | | | |
| 8. Nonexchange revenue (5800E) | 12,000 | 0 | 0 | 0 | 12,000 | 0 | 12,000 | 0 |
| 10. Transfers-in/out w/out reimburs (5765E, 5755E) | (7,500) | 0 | 7,500 | 0 | 0 | 0 | 0 | 0 |
| 16. Total Financing Sources | 9,000 | 0 | 13,000 | 0 | 22,000 | 0 | 22,000 | 0 |
| 17. Net Cost of Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. Ending Balances | 9,000 | 0 | 13,000 | 0 | 22,000 | 0 | 22,000 | 0 |

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

| Form and Content Statement of Financing YR 2 | BPD | Agency | Combined | Consolidated |
|---|---------------|---------------|-----------------|---------------------|
| Resources used to Finance Activities: | | | | |
| Budgetary Resources Obligated | | | | |
| 1.Obligations incurred 4801E-B | 0 | 7,500 | 7,500 | 7,500 |
| 3.Obligations net of offsetting collections & recoveries (1-2) | 0 | 7,500 | 7,500 | 7,500 |
| 4. Less: Offsetting receipts (5800E) | (12,000) | 0 | (12,000) | (12,000) |
| 5. Net Obligations (3-4) | <u>12,000</u> | <u>7,500</u> | <u>19,500</u> | <u>19,500</u> |
| 11. Total resources used to finance activities | 12,000 | 7,500 | 19,500 | 19,500 |
| Resources used to finance items not part of the net cost of operations: | | | | |
| 12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B) | 0 | 7,500 | 7,500 | 7,500 |
| 14. Budgetary offsetting collections and receipts that do not affect net cost of operations | | | | |
| 14b. Other (5800E) | <u>12,000</u> | <u>0</u> | <u>12,000</u> | <u>12,000</u> |
| 17.Total resources used to finance items not part of the net cost of operations (12thru16) | 12,000 | 7,500 | 19,500 | 19,500 |
| 18.Total resources used to finance the net Cost of operations (11-17) | 0 | 0 | 0 | 0 |
| 30. Net Cost of Operations (18+29) | 0 | 0 | 0 | 0 |