

## Scenario VI

### Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Scenario VI addresses the Budget's unique presentation of nonexpenditure appropriation transfers<sup>1</sup> for TAFS involving two specific entities: transferring-out entities, which are Treasury-managed trust funds, and receiving entities, which are agency trust funds. Currently, only four transferring-out Treasury-managed trust fund entities are subject to this guidance: Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, and Oil Spill Liability Trust Fund. These funds are designed to collect receipts and transfer-out, based upon the legislation of the receiving entities. There are, however, multiple agency receiving entities involved. The receiving entities are responsible for managing the program activities, including tracking and recording appropriations and disbursements.

The reporting characteristics of the nonexpenditure transfers between the entities are very unique compared to typical nonexpenditure appropriation transfers. In the Budget, the entities transferring-out do not present P&Fs (with the exception of the Memorandum Entries); they only present Schedules of Unavailable Collections (Schedule N's). Budget authority, which mainly consists of tax receipts and interest earned, is not executable. For the receiving entities, P&Fs are presented in the Budget, but Schedule N's are not.

Furthermore, definite amounts are typically appropriated annually to the receiving entities, but the amounts are appropriated from the receipts collected by the transferring-out entities. These are not appropriations from the General Fund of Treasury. FMS Forms 6200: Appropriation Warrants, are not processed. Instead, the appropriations are accomplished via SF 1151. However, in the Budget, they are to be recorded as *appropriations*, not as *transfers*. In reporting terminology, the appropriation is to be recorded on SF 133 Line 1A, not Line 1D, and also the respective P&F appropriation lines, not the P&F transfer lines. The TAR of the receiving entities, which is derived in part from FMS 2108's, reflects current-year nonexpenditure transfers in the "Appropriations and Other Obligational Authority" column (includes appropriations and appropriation transfer activity) and prior-year nonexpenditure transfers in the "Transfers" column.

The four USSGL accounts below were established to account for this unique activity:

- 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable
- 4127 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable
- 4128 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In
- 4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Prior to the establishment of these accounts, all USSGL transfer accounts representing current-year nonexpenditure activity crosswalked to transfer lines on the SF 133 (Line 1D) and P&F (Lines 4100, 4200, 6100, 6200). The characteristics described above require the transfers to crosswalk to appropriation lines. Therefore, USSGL account 4128 was established to account for nonexpenditure transfers-in that crosswalk to SF 133 and P&F appropriation lines. Account 4129 was established to account for nonexpenditure transfers-out that do **not** crosswalk to the SF 133 or P&F, since the authority is not executable.

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<sup>1</sup> TFM Vol. I Part 2 - Chapter 2000 defines nonexpenditure transactions.

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Furthermore, a mechanism is sometimes needed to transfer authority to the receiving entity prior to transferring the funds. This gives the receiving entity the resource from which to obligate. The funds remain in the transferring-out TAFS in order to maximize interest earned until such time as needed by the receiving entity for disbursement. In order to support this mechanism, USSGL accounts 4126 and 4127 were established to represent receivable and payable amounts between the two entities. These accounts will crosswalk to SF 133, P&F, and FMS 2108 lines to accurately reflect authority transferred prior to funds.

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**Year 1** illustrates receipts credited to a Treasury-managed trust fund account, where the receipts are immediately available for investment, but not available for obligation. A specific amount is then appropriated in the agency's appropriation act to the agency trust fund account. For year 1, assume that the full amount appropriated is simultaneously transferred via SF 1151.

<p><b>1. To record receipts credited to the Treasury-managed trust fund account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4114</td> <td style="width: 70%;">Appropriated Trust or Special Fund Receipts</td> <td style="width: 20%; text-align: right;">100,000</td> </tr> <tr> <td>4394</td> <td>Receipts Not Available for Obligation Upon Collection</td> <td style="text-align: right; vertical-align: bottom;">100,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">100,000</td> </tr> <tr> <td>5800</td> <td>Tax Revenue Collected</td> <td style="text-align: right;">100,000</td> </tr> </table>	4114	Appropriated Trust or Special Fund Receipts	100,000	4394	Receipts Not Available for Obligation Upon Collection	100,000	1010	Fund Balance With Treasury	100,000	5800	Tax Revenue Collected	100,000	<p><b>1. To record receipts credited to the Treasury-managed trust fund account. (Note: This transaction combines the activity of the receipt and expenditure accounts.)</b></p> <p style="text-align: center;">N/A</p>
4114	Appropriated Trust or Special Fund Receipts	100,000											
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<p><b>2. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.<sup>2</sup> (TC B124)</b></p> <p><i>Budgetary</i></p> <p>None</p> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1610</td> <td style="width: 70%;">Investments in U.S. Treas. Securities Issued by Public Debt</td> <td style="width: 20%; text-align: right;">100,000</td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">100,000</td> </tr> </table>	1610	Investments in U.S. Treas. Securities Issued by Public Debt	100,000	1010	Fund Balance With Treasury	100,000	<p><b>2. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.</b></p> <p style="text-align: center;">N/A</p>						
1610	Investments in U.S. Treas. Securities Issued by Public Debt	100,000											
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<sup>2</sup>This is a basic transaction to illustrate that the receipts collected by the corpus account are immediately invested. No further investment activity is reflected in this scenario. Refer to Scenario IV, Trust Fund Investments, of this Guide as well as Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more detailed guidance on trust fund investments.

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**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

<p><b>3. To record amounts 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. Immediately thereafter, in order to fulfill cash needs, the full amount of the appropriation is transferred to the agency trust fund expenditure account via SF 1151.</b></p> <p><b>A. To record the disinvestment of funds prior to the transfer. (TC C120)</b></p> <p style="margin-left: 20px;"><i>Budgetary</i></p> <p style="margin-left: 40px;">None</p> <p style="margin-left: 20px;"><i>Proprietary</i></p> <table style="margin-left: 40px; width: 80%;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>1610</td> <td>Investments in U.S. Treas. Securities Issued by Public Debt</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><b>B. To record the transfer of funds via SF 1151. (TC A278)</b></p> <p style="margin-left: 20px;"><i>Budgetary</i></p> <table style="margin-left: 40px; width: 80%;"> <tr> <td style="width: 10%;">4394</td> <td style="width: 70%;">Receipts Not Available for Obligation Upon Collection</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4129</td> <td>Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out</td> <td style="text-align: right;">25,000</td> </tr> </table> <p style="margin-left: 20px;"><i>Proprietary</i></p> <table style="margin-left: 40px; width: 80%;"> <tr> <td style="width: 10%;">5765</td> <td style="width: 70%;">Nonexpend. Financing Sources - Trans-Out</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">25,000</td> </tr> </table>	1010	Fund Balance With Treasury	25,000	1610	Investments in U.S. Treas. Securities Issued by Public Debt	25,000	4394	Receipts Not Available for Obligation Upon Collection	25,000	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	25,000	5765	Nonexpend. Financing Sources - Trans-Out	25,000	1010	Fund Balance With Treasury	25,000	<p><b>3. To record amounts appropriated to the agency trust fund expenditure account from the Treasury-managed trust fund. This amount is specified in the agency's appropriation or authorization act. Immediately thereafter, in order to fulfill cash needs, the full amount of the appropriation is transferred to the agency trust fund expenditure account via SF 1151. (TC A276)</b></p> <p style="margin-left: 20px;"><i>Budgetary</i></p> <table style="margin-left: 40px; width: 80%;"> <tr> <td style="width: 10%;">4128</td> <td style="width: 70%;">Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">25,000</td> </tr> </table> <p style="margin-left: 20px;"><i>Proprietary</i></p> <table style="margin-left: 40px; width: 80%;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>5755</td> <td>Nonexpend. Financing Sources - Trans-In</td> <td style="text-align: right;">25,000</td> </tr> </table>	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In	25,000	4450	Unapportioned Authority	25,000	1010	Fund Balance With Treasury	25,000	5755	Nonexpend. Financing Sources - Trans-In	25,000
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**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

<p><b>4. To record apportionment, allotment, expenditure and disbursement to non-Federal recipients.</b></p> <p style="margin-left: 20px;">N/A</p>	<p><b>4. To record apportionment, allotment, expenditure and disbursement to non-Federal recipients.<sup>3</sup> (TC A116, A120, B107)</b></p> <p style="margin-left: 20px;"><i>Budgetary</i></p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 10px;">4450</td> <td style="padding-right: 20px;">Unapportioned Authority</td> <td style="text-align: right; padding-right: 20px;">25,000</td> <td></td> </tr> <tr> <td></td> <td>4902 Delivered Orders - Obligations, Paid</td> <td></td> <td style="text-align: right;">25,000</td> </tr> </table> <p style="margin-left: 20px;"><i>Proprietary</i></p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 10px;">6100</td> <td style="padding-right: 20px;">Operating Expenses/Program Costs</td> <td style="text-align: right; padding-right: 20px;">25,000</td> <td></td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">25,000</td> </tr> </table>	4450	Unapportioned Authority	25,000			4902 Delivered Orders - Obligations, Paid		25,000	6100	Operating Expenses/Program Costs	25,000			1010 Fund Balance With Treasury		25,000
4450	Unapportioned Authority	25,000															
	4902 Delivered Orders - Obligations, Paid		25,000														
6100	Operating Expenses/Program Costs	25,000															
	1010 Fund Balance With Treasury		25,000														

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<sup>3</sup> The USSGL entries for budgetary control and obligations for trust funds are the same as those published in TFM S2-01-02 (as updated). For purposes of illustration, only the final results are shown here.

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**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

*Budgetary:*

**Pre-closing Adjusted Trial Balance  
(FACTS II submission):**

4114	100,000	
4129		25,000
4394		75,000
	<u>100,000</u>	<u>100,000</u>

**Closing Entry:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS -Transfers-Out	25,000	
<b>4201</b>	<b>Total Actual Resources - Collected</b>	<b>75,000</b>	
4114	Appropriated Trust or Special Fund Receipts		100,000

**Post-closing Trial Balance:**

4201	75,000	
4394		75,000
	<u>75,000</u>	<u>75,000</u>

**Agency Trust Fund Account (69X8123)**

*Budgetary:*

**Pre-closing Adjusted Trial Balance  
(FACTS II submission):**

4128	25,000	
4902		25,000
	<u>25,000</u>	<u>25,000</u>

**Closing Entries:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
4201	Total Actual Resources - Collected	25,000	
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In		25,000
<b>C2)</b>	<b>To record the closing of Expended Authority - Paid. (TC F214)</b>		
4902	Delivered Orders - Obligations, Paid		25,000
4201	Total Actual Resources - Collected		25,000

**Post-closing Trial Balance:**

N/A

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**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

*Proprietary:*

**Pre-closing Trial Balance:**

1610	75,000	
5765	25,000	
5800		100,000
	<u>100,000</u>	<u>100,000</u>

**Closing Entry:**

<b>C1) To close revenues into cumulative results of operations. (TC F228)</b>			
5800	Tax Revenue Collected	100,000	
	<b>3310 Cum. Results of Operations</b>		<b>75,000</b>
	5765 Nonexpenditure Financing Sources - Transfers-Out	25,000	

**Post-closing Trial Balance:**

1610	75,000	
3310		75,000
	<u>75,000</u>	<u>75,000</u>

**Agency Trust Fund Account (69X8123)**

*Proprietary:*

**Pre-closing Trial Balance:**

5755		25,000
6100	25,000	
	<u>25,000</u>	<u>25,000</u>

**Closing Entry:**

<b>C1) To close revenues and expenses into cumulative results of operations. (TC F228)</b>			
5755	Nonexpenditure Financing Sources - Transfers-In		25,000
	3310 Cum. Results of Operations		25,000
	3310 Cumulative Results of Operations		25,000
	6100 Operating Expenses/Program Costs		25,000

**Post-closing Trial Balance:**

N/A

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<b>Schedule on Unavailable Collections (Schedule N)</b>		
01.99	Balance, start of year	0
02.99	Total receipts	100,000
05.99	Subtotal appropriation (-)	(25,000)
07.99	Total balance, end of year	75,000
<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
N/A		
<b>FMS 2108: Year-End Closing Statement</b>		
Column 6	Other Authorizations (1610E)	75,000
Column 11	Unobligated Balance (4394E)	75,000

<b>Schedule on Unavailable Collections (Schedule N)</b>		
N/A		
<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
1.	Budgetary Authority	
	A. Appropriations (4128E)	25,000
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>25,000</b>
8.	Obligations Incurred (4902E)	25,000
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>25,000</b>
15A.	Outlays, Disbursements (4902E)	25,000
<b>FMS 2108: Year-End Closing Statement</b>		
Column 5	Post-closing Unexpended Balance (1010E)	0
Column 11	Unobligated Balance	0



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<b>Program and Financing Schedule (P&amp;F)</b>		
<b>Memorandum Entries</b>		
9201	Total investments, start of year (1610B)	0
9202	Total investments, end of year (1610E)	75,000

<b>Program and Financing Schedule (P&amp;F)</b>		
<b>Obligations by Program Activity</b>		
1000	Total New Obligations (4902E)	25,000
<b>Budgetary Resources Available for Obligation</b>		
2140	Unobligated balance available, start of year	0
2200	New budget authority (gross) (sum 4000 to 6990)	25,000
2395	Total new obligations (-) (from line 1000)	25,000
2499	Unobligated bal carried forward, end of year (4450E)	0
<b>New Budgetary Authority (Gross), Detail</b>		
4026	Appropriation (discr)(trust fund, definite) (4128E)	25,000
7000	Total new budget authority (gross) (4128E)	25,000
<b>Memorandum Entries</b>		
N/A		

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**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

**OMB Form and Content Statements**

N/A

**Agency Trust Fund Account (69X8123)**

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

<b>Balance Sheet</b>		
<b>ASSETS</b>		
1A1 Fund Balance With Treasury (1010E)		0
1A4 Investments (1610E)		75,000
<b>LIABILITIES and NET POSITION</b>		
8. Cum. Results of Operations (3310E)		75,000
<b>Statement of Net Cost</b>		
1B1 Program Costs – Public - Production (6100E)		25,000
1D Less Earned Revenue		0
5 Net Cost of Operations (calc)		25,000
<b>Statement of Changes in Net Position</b>		
1 Net Cost of Operations		25,000
2B Financing Sources-Taxes (5800E)		100,000
9 Net Position-End of Period (calc)		75,000

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**Year 1**

**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

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

**OMB Form and Content Statements (consolidated) (continued)**

N/A

<b>Statement of Budgetary Resources</b>	
1A Budg Auth - Approps (4114E, 4394E-B, 4128E, 4129E)	<u>25,000</u>
<b>5 Total Budgetary Resources</b>	<b>25,000</b>
6 Obligations Incurred (4902E)	<u>25,000</u>
<b>9 Total Status of Resources</b>	<b>25,000</b>
10 Obligations Incurred (4902E)	25,000
15 Total Outlays (calculation)	25,000
<b>Statement of Financing</b>	
1A Obligations Incurred (4902E)	<u>25,000</u>
1J Total (calc)	25,000
5 Net Cost of Operations (calc)	25,000

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

Year 2 illustrates receipts credited to a Treasury-managed trust fund account, where the receipts are immediately available for investment, but not available for obligation. A specific amount is then appropriated in the agency's appropriation act to the agency trust fund account. For year 2, assume that actual funds are not immediately needed for disbursement; therefore, a corresponding receivable/payable will be established on the books for the amount of the appropriation. In order to maintain sound cash management principles, obligations may be incurred by the agency, but disbursements may not be made until an SF 1151 is accomplished.

<p><b>1. To record receipts credited to the Treasury-managed trust fund account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4114</td> <td style="width: 70%;">Appropriated Trust or Special Fund Receipts</td> <td style="width: 20%; text-align: right;">500,000</td> </tr> <tr> <td>4394</td> <td>Receipts Not Available for Obligation Upon Collection</td> <td style="text-align: right;">500,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">500,000</td> </tr> <tr> <td>5800</td> <td>Tax Revenue Collected</td> <td style="text-align: right;">500,000</td> </tr> </table>	4114	Appropriated Trust or Special Fund Receipts	500,000	4394	Receipts Not Available for Obligation Upon Collection	500,000	1010	Fund Balance With Treasury	500,000	5800	Tax Revenue Collected	500,000	<p><b>1. To record receipts credited to the Treasury-managed trust fund account. (Note: This transaction combines the activity of the receipt and expenditure accounts.)</b></p> <p style="text-align: center;">N/A</p>
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<p><b>2. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.<sup>4</sup> (TC B124)</b></p> <p><i>Budgetary</i></p> <p>None</p> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1610</td> <td style="width: 70%;">Investments in U.S. Treas. Securities Issued by Public Debt</td> <td style="width: 20%; text-align: right;">500,000</td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">500,000</td> </tr> </table>	1610	Investments in U.S. Treas. Securities Issued by Public Debt	500,000	1010	Fund Balance With Treasury	500,000	<p><b>2. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.</b></p> <p style="text-align: center;">N/A</p>						
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<sup>4</sup>This is a basic transaction to illustrate that the receipts collected by the corpus account are immediately invested. No further investment activity is reflected in this scenario. Refer to Scenario IV, Trust Fund Investments, of this Guide as well as Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more detailed guidance on trust fund investments.

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**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

<p><b>3. To record a payable for amounts 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. (TC A270)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4394</td> <td style="width: 70%;">Receipts Not Available for Obligation Upon Collection</td> <td style="width: 20%; text-align: right;">250,000</td> </tr> <tr> <td>4127</td> <td>Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Payable</td> <td style="text-align: right;">250,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">5765</td> <td style="width: 70%;">Nonexpend. Financing Sources - Trans-Out</td> <td style="width: 20%; text-align: right;">250,000</td> </tr> <tr> <td>2150</td> <td>Payable for Transfers of Currently Invested Balances</td> <td style="text-align: right;">250,000</td> </tr> </table>	4394	Receipts Not Available for Obligation Upon Collection	250,000	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Payable	250,000	5765	Nonexpend. Financing Sources - Trans-Out	250,000	2150	Payable for Transfers of Currently Invested Balances	250,000	<p><b>3. To record a receivable for amounts 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. (TC A268)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4126</td> <td style="width: 70%;">Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable</td> <td style="width: 20%; text-align: right;">250,000</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">250,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1330</td> <td style="width: 70%;">Receivable for Transfers of Currently Invested Balances</td> <td style="width: 20%; text-align: right;">250,000</td> </tr> <tr> <td>5755</td> <td>Nonexpenditure Financing Sources – Transfers-In</td> <td style="text-align: right;">250,000</td> </tr> </table>	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	250,000	4450	Unapportioned Authority	250,000	1330	Receivable for Transfers of Currently Invested Balances	250,000	5755	Nonexpenditure Financing Sources – Transfers-In	250,000
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<p><b>4. To record apportionment, allotment, and obligations incurred.</b></p> <p>N/A</p>	<p><b>4. To record apportionment, allotment, and obligations incurred, and to set up payable to non-Federal recipients.<sup>5</sup> (TC A116, A120, B314)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4450</td> <td style="width: 70%;">Unapportioned Authority</td> <td style="width: 20%; text-align: right;">225,000</td> </tr> <tr> <td>4901</td> <td>Delivered Orders - Obligations, Unpaid</td> <td style="text-align: right;">225,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6100</td> <td style="width: 70%;">Operating Expenses/Program Costs</td> <td style="width: 20%; text-align: right;">225,000</td> </tr> <tr> <td>2110</td> <td>Accounts Payable</td> <td style="text-align: right;">225,000</td> </tr> </table>	4450	Unapportioned Authority	225,000	4901	Delivered Orders - Obligations, Unpaid	225,000	6100	Operating Expenses/Program Costs	225,000	2110	Accounts Payable	225,000												
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<sup>5</sup> The USSGL entries for budgetary control and obligations for trust funds are the same as those published in TFM S2-01-02 (as updated). For purposes of illustration, only the final results are shown here.

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

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**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

<p><b>5. To record the actual transfer of funds from the Treasury-managed trust fund account, accomplished via SF 1151.</b></p> <p><b>A. To record the disinvestment of funds prior to the transfer. (TC C120)</b></p> <p><i>Budgetary</i> None</p> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">200,000</td> </tr> <tr> <td></td> <td>1610 Investments in U.S. Treasury Securities Issued by Public Debt</td> <td style="text-align: right;">200,000</td> </tr> </table> <p><b>B. To record the transfer of funds via SF 1151. (TC A274)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4127</td> <td style="width: 70%;">Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable</td> <td style="width: 20%; text-align: right;">200,000</td> </tr> <tr> <td></td> <td>4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out</td> <td style="text-align: right;">200,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2150</td> <td style="width: 70%;">Payable for Transfers of Currently Invested Balances</td> <td style="width: 20%; text-align: right;">200,000</td> </tr> <tr> <td></td> <td>1010 Fund Balance With Treasury</td> <td style="text-align: right;">200,000</td> </tr> </table>	1010	Fund Balance With Treasury	200,000		1610 Investments in U.S. Treasury Securities Issued by Public Debt	200,000	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	200,000		4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	200,000	2150	Payable for Transfers of Currently Invested Balances	200,000		1010 Fund Balance With Treasury	200,000	<p><b>5. To record the actual transfer of funds to the agency trust fund account from the Treasury-managed trust fund account, accomplished via SF 1151. (TC A272)</b></p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4128</td> <td style="width: 70%;">Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In</td> <td style="width: 20%; text-align: right;">200,000</td> </tr> <tr> <td></td> <td>4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable</td> <td style="text-align: right;">200,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">200,000</td> </tr> <tr> <td></td> <td>1330 Receivable for Transfers of Currently Invested Balances</td> <td style="text-align: right;">200,000</td> </tr> </table>	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In	200,000		4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	200,000	1010	Fund Balance With Treasury	200,000		1330 Receivable for Transfers of Currently Invested Balances	200,000
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**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

**Agency Trust Fund Account (69X8123)**

<p><b>6. To record the expenditure and disbursement of funds to non-Federal recipients.</b></p> <p style="margin-left: 20px;">N/A</p>	<p><b>6. To record the expenditure and disbursement of funds to non-Federal recipients. (TC B110)</b></p> <p style="margin-left: 20px;"><i>Budgetary</i></p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 10px;">4901</td> <td style="padding-right: 20px;">Delivered Orders - Obligations, Unpaid</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td style="padding-right: 10px;">4902</td> <td style="padding-right: 20px;">Delivered Orders - Obligations, Paid</td> <td style="text-align: right;">200,000</td> </tr> </table> <p style="margin-left: 20px;"><i>Proprietary</i></p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 10px;">2110</td> <td style="padding-right: 20px;">Accounts Payable</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td style="padding-right: 10px;">1010</td> <td style="padding-right: 20px;">Fund Balance With Treasury</td> <td style="text-align: right;">200,000</td> </tr> </table>	4901	Delivered Orders - Obligations, Unpaid	200,000	4902	Delivered Orders - Obligations, Paid	200,000	2110	Accounts Payable	200,000	1010	Fund Balance With Treasury	200,000
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4902	Delivered Orders - Obligations, Paid	200,000											
2110	Accounts Payable	200,000											
1010	Fund Balance With Treasury	200,000											

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

*Budgetary:*

**Pre-closing Adjusted Trial Balance  
(FACTS II submission):**

4114	500,000	
4127		50,000
4129		200,000
4201	75,000	
4394		325,000
	<u>575,000</u>	<u>575,000</u>

**Closing Entry:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
4129	Amounts Appropriated from Specific Treasury-Mgd Trust Fund TAFS - Transfers-Out	200,000	
<b>4201</b>	<b>Total Actual Resources - Collected</b>	<b>300,000</b>	
4114	Appropriated Trust or Special Fund Receipts		500,000

**Post-closing Trial Balance:**

4127		50,000
4201	375,000	
4394		325,000
	<u>375,000</u>	<u>375,000</u>

**Agency Trust Fund Account (69X8123)**

*Budgetary:*

**Pre-closing Adjusted Trial Balance  
(FACTS II submission):**

4126	50,000	
4128	200,000	
4450		25,000
4901		25,000
4902		200,000
	<u>250,000</u>	<u>250,000</u>

**Closing Entries:**

<b>C1)</b>	<b>To record the consolidation of actual net-funded resources. (TC F204)</b>		
4201	Total Actual Resources - Collected	200,000	
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In		200,000
<b>C2)</b>	<b>To record the closing of Expended Authority - Paid (TC F214)</b>		
4902	Delivered Orders - Obligations, Paid	200,000	
4201	Total Actual Resources - Collected	200,000	

**Post-closing Trial Balance:**

4126	50,000	
4450		25,000
4901		25,000
	<u>50,000</u>	<u>50,000</u>



**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

*Proprietary:*

**Pre-closing Trial Balance:**

1610	375,000	
2150		50,000
3310		75,000
5765	250,000	
5800		500,000
	<u>625,000</u>	<u>625,000</u>

**Closing Entry:**

<b>C1) To close revenues into cumulative results of operations. (TC F228)</b>			
5800	Tax Revenue Collected	500,000	
	<b>3310 Cum. Results of Operations</b>		<b>250,000</b>
	5765 Nonexpenditure Financing Sources - Transfers-Out	250,000	

**Post-closing Trial Balance:**

1610	375,000	
2150		50,000
3310		325,000
	<u>375,000</u>	<u>375,000</u>

**Agency Trust Fund Account (69X8123)**

*Proprietary:*

**Pre-closing Trial Balance:**

1330	50,000	
2110		25,000
5755		250,000
6100	225,000	
	<u>275,000</u>	<u>275,000</u>

**Closing Entry:**

<b>C1) To close revenues and expenses into cumulative results of operations. (TC F228)</b>			
5755	Nonexpenditure Financing Sources - Transfers-In	250,000	
	<b>3310 Cum. Results of Operations</b>		<b>25,000</b>
	6100 Operating Expenses/Program Costs	225,000	

**Post-closing Trial Balance:**

1330	50,000	
2110		25,000
3310		25,000
	<u>50,000</u>	<u>50,000</u>

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

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<b>Schedule on Unavailable Collections (Schedule N)</b>		
01.99	Balance, start of year	75,000
02.99	Total receipts	500,000
05.99	Subtotal appropriation (-)	(250,000)
07.99	Total balance, end of year	325,000
<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
N/A		
<b>FMS 2108: Year-End Closing Statement</b>		
Column 6	Other Authorizations (1610E)	375,000
Column 10	Accounts Payable (4127E)	50,000
Column 11	Unobligated Balance (4394E)	325,000

<b>Schedule on Unavailable Collections (Schedule N)</b>		
N/A		
<b>SF 133: Report on Budget Execution and Budgetary Resources (Year-End)</b>		
1.	Budgetary Authority	
	A. Appropriations (4126E-B, 4128E)	250,000
2A.	Unobligated Bal Brought Forward (4126B, 4201B)	0
<b>7.</b>	<b>Total Budgetary Resources</b>	<b>250,000</b>
8.	Obligations Incurred (4901E-B, 4902E)	225,000
10.	Unobligated Balance Not Available (4450E)	25,000
<b>11.</b>	<b>Total Status of Budgetary Resources</b>	<b>250,000</b>
14D.	Accounts Payable (4901E)	25,000
15A.	Outlays, Disbursements (4902E)	200,000
<b>FMS 2108: Year-End Closing Statement</b>		
Column 5	Post-closing Unexpended Balance (1010E)	0
Column 7	Reimbursements Earned (4126E)	50,000
Column 10	Accounts Payable (4901E)	25,000
Column 11	Unobligated Balance (4450E)	25,000

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

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<b>Program and Financing Schedule (P&amp;F)</b>		
<b>Memorandum Entries</b>		
9201	Total investments, start of year (1610B)	75,000
9202	Total investments, end of year (1610E)	375,000

<b>Program and Financing Schedule (P&amp;F)</b>		
<b>Obligations by Program Activity</b>		
1000	Total New Obligations (4901E-B, 4902E)	225,000
<b>Budgetary Resources Available for Obligation</b>		
2140	Unobligated balance available, start of year	0
2200	New budget authority (gross) (sum 4000 to 6990)	250,000
2395	Total new obligations (-) (from line 1000)	225,000
2499	Unobligated bal carried forward, end of year (4450E)	25,000
<b>New Budgetary Authority (Gross), Detail</b>		
4026	Appropriation (discr)(trust fd, def) (4126E-B, 4128E)	250,000
7000	Total new budget authority (gross) (4126E-B, 4128E)	250,000
<b>Memorandum Entries</b>		
N/A		

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

**OMB Form and Content Statements**

N/A

**Agency Trust Fund Account (69X8123)**

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

<b>Balance Sheet</b>		
<b>ASSETS</b>		
1A1 Fund Balance With Treasury (1010E)		0
1A4 Investments (1610E)		375,000
<b>LIABILITIES and NET POSITION</b>		
3A1 Accounts Payable (2110E)		25,000
8 Cum. Results of Operations (3310E)		350,000
<b>Statement of Net Cost</b>		
1B1 Program Costs – Public - Production (6100E)		225,000
1D Less Earned Revenue		0
5 Net Cost of Operations (calc)		225,000
<b>Statement of Changes in Net Position</b>		
1 Net Cost of Operations		225,000
2B Financing Sources-Taxes (5800E)		500,000
8 Net Position – Beginning of Period		75,000
9 Net Position - End of Period (calc)		350,000

**Scenario VI**  
**Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols**

**Year 2**

**Treasury-Managed Trust Fund Account (20X8000)**

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

N/A

**Agency Trust Fund Account (69X8123)**

**OMB Form and Content Statements (consolidated) (continued)**

<b>Statement of Budgetary Resources</b>	
1A Budg Auth - Approps (4114E, 4394E-B, 4126E-B 4127E-B, 4128E, 4129E)	250,000
2A Unobligated Balance Brought Forward (4126B, 4127B, 4201B, 4394B)	<u>0</u>
<b>5 Total Budgetary Resources</b>	<b>250,000</b>
6 Obligations Incurred (4901E-B, 4902E)	225,000
8 Unobligated Balances Not Yet Available (4450E)	<u>25,000</u>
<b>9 Total Status of Resources</b>	<b>250,000</b>
10 Obligations Incurred (4901E-B, 4902E)	225,000
14D Accounts Payable (4901E)	25,000
15 Total Outlays (calculation)	200,000
<b>Statement of Financing</b>	
1A Obligations Incurred (4901E-B, 4902E)	225,000
1J Total (calc)	<u>225,000</u>
5 Net Cost of Operations (calc)	225,000