

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 BPD 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 BPD. The BPD records the collection and investment of receipts. For example, the BPD-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 BPD 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 "BPD 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.

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Year 1 BPD Corpus Account (20X8100)

Parent Account (69X8123)

<p>1. To record the enactment of public law for new contract authority.</p> <p>N/A</p>	<p>1. To record the enactment of public law for new contract authority. (TC A166)</p> <p><i>Budgetary</i></p> <p>4131 CY Contract Authority Realized - Def 1,000 4620 Unob Fds Not Subj to Apport¹ 1,000</p> <p><i>Proprietary</i></p> <p>N/A</p>
<p>2. To incur obligations.</p> <p>N/A</p>	<p>2. To incur obligations. (TC B204)</p> <p><i>Budgetary</i></p> <p>4620 Unob Fds Not Subj to Apportionment 600 4801 Undelivered Orders – Oblig, Unpaid 600</p> <p><i>Proprietary</i></p> <p>N/A</p>

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.

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Year 1 BPD Corpus Account (20X8100)

Parent Account (69X8123)

<p>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 BPD 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)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">4620 Unob Fds Not Subj to Apport</td> <td style="text-align: right;">400</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">4127 Amts Appropriated from Specific Treasury-Mgd TF TAFS – Payable</td> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td style="padding-left: 20px;">4129 Amts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out</td> <td></td> <td style="text-align: right;">300</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">5765 Nonexpenditure Financing Sources - Transfers-Out</td> <td></td> <td style="text-align: right;">400</td> </tr> <tr> <td style="padding-left: 20px;">1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">300</td> </tr> <tr> <td style="padding-left: 20px;">2150 Payable for Transfers of Currently Invested Balances</td> <td></td> <td style="text-align: right;">100</td> </tr> </table>	4620 Unob Fds Not Subj to Apport	400		4127 Amts Appropriated from Specific Treasury-Mgd TF TAFS – Payable		100	4129 Amts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out		300	5765 Nonexpenditure Financing Sources - Transfers-Out		400	1010 Fund Balance With Treasury		300	2150 Payable for Transfers of Currently Invested Balances		100	<p>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 BPD corpus account to the parent account to cover the expenditure and disbursement in transaction #4. A receivable is established for the remaining \$100. (TC A171, A173)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable</td> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td style="padding-left: 20px;">4136 CA to be Liquidated by TF</td> <td></td> <td style="text-align: right;">100</td> </tr> </table> <p style="text-align: center;">and</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">4138 Appropriations to Liquidate CA</td> <td></td> <td style="text-align: right;">300</td> </tr> <tr> <td style="padding-left: 20px;">4135 Contract Authority Liquidated</td> <td></td> <td style="text-align: right;">300</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 100px;">1010 Fund Balance With Treasury</td> <td></td> <td style="text-align: right;">300</td> </tr> <tr> <td style="padding-left: 20px;">1330 Receivable for Transfers of Currently Invested Balances</td> <td></td> <td style="text-align: right;">100</td> </tr> <tr> <td style="padding-left: 20px;">5755 Nonexpenditure Financing Sources – Transfers-In</td> <td></td> <td style="text-align: right;">400</td> </tr> </table>	4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		100	4136 CA to be Liquidated by TF		100	4138 Appropriations to Liquidate CA		300	4135 Contract Authority Liquidated		300	1010 Fund Balance With Treasury		300	1330 Receivable for Transfers of Currently Invested Balances		100	5755 Nonexpenditure Financing Sources – Transfers-In		400
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Year 1 BPD Corpus Account (20X8100)

Parent Account (69X8123)

<p>4. To disburse and expend.</p> <p style="padding-left: 40px;">N/A</p>	<p>4. To disburse and expend. (TC B107)</p> <p style="padding-left: 20px;"><i>Budgetary</i></p> <p style="padding-left: 40px;">4801 Undelivered Orders – Oblig, Unpaid 300</p> <p style="padding-left: 80px;">4902 Delivered Orders – Oblig, Paid 300</p> <p style="padding-left: 20px;"><i>Proprietary</i></p> <p style="padding-left: 40px;">6100 Operating Expenses/Program Costs 300</p> <p style="padding-left: 80px;">1010 Fund Balance With Treasury 300</p>
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Trust Funds with Contract Authority
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Year 1

BPD Corpus Account (20X8100)

Budgetary

Pre-Closing Trial Balance (FACTS II ATB):

4127		100
4129		300
4620	400	
	400	400

Parent Account (69X8123)

Budgetary

Pre-Closing Trial Balance (FACTS II ATB):

4126	100	
4131	1,000	
4135		300
4136		100
4138	300	
4620		400
4801		300
4902		300
	1,400	1,400

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Year 1

BPD Corpus Account (20X8100)

Budgetary

Closing Entries:

C1)	To record the consolidation of actual net-funded resources. (TC F204)		
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out	300	
4201	Total Actual Resources - Collected		300

Post-Closing Trial Balance:

4127		100
4201		300
4620	400	
	<u>400</u>	<u>400</u>

Parent Account (69X8123)

Budgetary

Closing Entries:

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

Post-Closing Trial Balance:

4126	100	
4136		100
4139	700	
4201	0	0
4620		400
4801		300
	<u>800</u>	<u>800</u>

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Year 1

BPD Corpus Account (20X8100)

Proprietary

Pre-Closing Trial Balance (FACTS I):

1010		300
2150		100
5765	400	
	400	400

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:

1010		300
2150		100
3310	400	
	400	400

Parent Account (69X8123)

Proprietary

Pre-Closing Trial Balance (FACTS I):

1330	100	
5755		400
6100	300	
	400	400

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:

1330	100	
3310		100
	100	100

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Year 1

BPD Corpus Account (20X8100)

SF 133: Report on Budget Execution and Budgetary Resources

N/A

Parent Account (69X8123)

SF 133: Report on Budget Execution and Budgetary Resources

1.	Budgetary Authority	
	A. Appropriations (4126E-B, 4138E)	400
	C. Contract Authority (4131E)	1,000
6	E. Other Auth w/drawn (4135E, 4136E-B) (400)	
7.	Total Budgetary Resources	1,000
8.	Obligations Incurred (4801E-B, 4902E)	600
9.	Unobligated Balance Available (4620E)	400
11.	Total Status of Budgetary Resources	1,000
14	C. Undelivered Orders (4801E)	300
15	Total Outlays (calculation)	300

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Year 1

BPD Corpus Account (20X8100)

Parent Account (69X8123)

FMS 2108: Year-End Closing Statement		
Col. 2	Preclosing unexpended balance	(300)
Col. 3	Cur. Year CA realized	
Col. 4	Unobligated. and obligated. bal. Withdrawn/canceled	
Col. 5	Postclosing unexpended bal. (1010E)	(300)
Col. 6	Other Auth. Calc. (2+3-4-5=6)	0
Col. 7	Reimbursements Earned	
Col. 9	Undelivered Orders	
Col. 10	Accounts Pay. and Other Liab. (4127E)	100
Col. 11	Unobligated bal. (4620E) Calc (5+6+7+8=9+10+11)	(400)

FMS 2108: Year-End Closing Statement		
Col. 2	Preclosing unexpended balance	0
Col. 3	Cur. Year CA realized (4131E)	1,000
Col. 4	Unobligated. and obligated. bal. Withdrawn/canceled (4135E, 4136E-B)	(400)
Col. 5	Postclosing unexpended bal. (1010E)	0
Col. 6	Other Auth. (4131E, 4135E, 4136E) Calc. (2+3-4-5=6)	600
Col. 7	Reimbursements Earned (4126E)	100
Col. 9	Undelivered Orders (4801E)	300
Col. 10	Accounts Pay. and Other Liab.	
Col. 11	Unobligated bal. (4620E) Calc (5+6+7+8=9+10+11)	400

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Year 1

BPD Corpus Account (20X8100)

Parent Account (69X8123)

Program and Financing Schedule (P & F)	
Memorandum Entries	
9201 Total investments, start of year	0
9202 Total investments, end of year	0

Program and Financing Schedule (P & F)	
Total New Obligations	
1000 Total new obligations (4801E-B, 4902E)	600
Budgetary Resources Available For Obligation	
2149 Unobligated balance available, start of year:	
Contract authority (Not supported by USSGL)	
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)	
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)	1,000
(4126E-B, 4131E, 4135E, 4136E-B, 4138E)	
Memorandum Entries	
7501 Obligated balance, start of year: CA (Not supported by USSGL)	
7502 Obligated balance, end of year: CA (Not supported by USSGL)	

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Year 1

BPD Corpus Account (20X8100)

OMB Form and Content Statements

N/A

Parent Account (69X8123)

OMB Form and Content Statements (Consolidated)

Balance Sheet		
ASSETS		
1A1	Fund Balance With Treasury (1010E)	300
LIABILITIES and NET POSITION		
8.	Cum. Results of Operations (3310E)	300
Statement of Net Cost		
1B1	Program Costs – Public - Production (6100E)	300
1D	Less Earned Revenue	0
5	Net Cost of Operations (calc)	300
Statement of Changes in Net Position		
1	Net Cost of Operations	300
8	Net Position – Beginning of Period	0
9	Net Position - End of Period (calc)	300

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Year 1

BPD Corpus Account (20X8100)

OMB Form and Content Statements

N/A

Parent Account (69X8123)

OMB Form and Content Statements (Consolidated)
(continued)

Statement of Budgetary Resources	
1A Budg Auth - Approps (4126E-B, 4127E-B, 4129E, 4138E)	0
1C Budg Auth - Contract Authority (4131E)	1,000
4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)	<u>(400)</u>
5 Total Budgetary Resources	600
6 Obligations Incurred (4801E-B, 4902E)	600
7B Unob Bal Avail-Exempt from Apport (4620E)	<u>0</u>
9 Total Status of Resources	600
10 Obligations Incurred (4801E-B, 4902E)	600
14C. Undelivered Orders (4801E)	300
15 Total Outlays (calculation)	300
Statement of Financing	
1A Obligations Incurred (4801E-B, 4902E)	600
2A Chg in Amt of Goods/Services (Incr)/Decr (4801E-B)	<u>(300)</u>
5 Net Cost of Operations (calc)	300

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Year 2

BPD Corpus Account (20X8100)

Budgetary

Pre-Closing Trial Balance (FACTS II ATB):

4127		40
4129		60
4201		300
4620	400	
	400	400

Closing Entries:

C1)	To record the consolidation of actual net-funded resources. (TC F204)
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out 60
4201	Total Actual Resources - Collected 60

Parent Account (69X8123)

Budgetary

Pre-Closing Trial Balance (FACTS II ATB):

4126	40	
4135		60
4136		40
4138	60	
4139	700	
4620		400
4801		300
	800	800

Closing Entries:

C1)	To record the consolidation of actual net-funded resources. (TC F204)
4201	Total Actual Resources - Collected 60
4138	Appropriations to Liquidate CA 60
C2)	To record the closing of fiscal year contract authority. (TC F206)
4135	Contract Authority Liquidated 60
4139	CA Carried Forward 60

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Year 2

BPD Corpus Account (20X8100)

Parent Account (69X8123)

Post-Closing Trial Balance:

Post-Closing Trial Balance:

4127		40
4201		360
4620	400	
	<u>400</u>	<u>400</u>

4126	40	
4136		40
4139	640	
4201	60	
4620		400
4801		300
	<u>740</u>	<u>740</u>

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

Year 2

BPD Corpus Account (20X8100)

Proprietary

Pre-Closing Trial Balance (FACTS I):

1010		360
2150		40
3310	400	
	<u>400</u>	<u>400</u>

Closing Entry:

N/A

Post-Closing Trial Balance:

1010		360
2150		40
3310	400	
	<u>400</u>	<u>400</u>

Parent Account (69X8123)

Proprietary

Pre-Closing Trial Balance (FACTS I):

1010	60	
1330	40	
3310		100
	<u>100</u>	<u>100</u>

Closing Entry:

N/A

Post-Closing Trial Balance:

1010	60	
1330	40	
3310		100
	<u>100</u>	<u>100</u>

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

Year 2

BPD Corpus Account (20X8100)

Parent Account (69X8123)

FMS 2108: Year-End Closing Statement	
Col. 2 Preclosing unexpended balance	(360)
Col. 3 Cur. Year CA realized	
Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled	
Col. 5 Postclosing unexpended bal. (1010E)	(360)
Col. 6 Other Auth.	0
Calc. (2+3-4-5=6)	
Col. 7 Reimbursements Earned	
Col. 9 Undelivered Orders	
Col. 10 Accounts Pay. and Other Liab. (4127E)	40
Col. 11 Unobligated bal. (4620E)	(400)
Calc (5+6+7+8=9+10+11)	

FMS 2108: Year-End Closing Statement	
Col. 2 Preclosing unexpended balance (1010E, 4136B, 4139B)	660
Col. 3 Cur. Year CA realized (4131E)	0
Col. 4 Unobligated. and obligated. bal. Withdrawn/canceled (4135E, 4136E-B)	0
Col. 5 Postclosing unexpended bal. (1010E)	60
Col. 6 Other Auth. (4135E, 4136E, 4139B)	600
Calc. (2+3-4-5=6)	
Col. 7 Reimbursements Earned (4126E)	40
Col. 9 Undelivered Orders (4801E)	300
Col. 10 Accounts Pay. and Other Liab.	
Col. 11 Unobligated bal. (4620E)	400
Calc (5+6+7+8=9+10+11)	

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

Year 2

BPD Corpus Account (20X8100)

Parent Account (69X8123)

Program and Financing Schedule (P & F)	
Memorandum Entries	
9201 Total investments, start of year	0
9202 Total investments, end of year	0

Program and Financing Schedule (P & F)	
Total New Obligations	
1000 Total new obligations (4801E-B)	0
Budgetary Resources Available For Obligation	
2150 Unobligated balance available, start of year:	
Contract authority (Not supported by USSGL)	
2200 New budget authority (gross) (calc 4000..6990)	0
2391 Total budgetary resources avail for obligation (calc)	0
2450 Unobligated balance available, end of year:	
Contract authority (Not supported by USSGL)	
2499 Total unobligated balance, end of year (4620E)	400
New Budgetary Authority (Gross), Detail	
4026 Appropriation (trust fund, definite) (4126E-B, 4138E)	0
4049 Portion applied to liquidate contract authority (4135E,4136E-B)	0
4100 Transferred to other accounts (-)	
4200 Transferred from other accounts (+)	
4300 Appropriation (total discretionary) (calc)	0
6610 Contract authority (definite)	
6661 Transferred to other accounts (-)	
6662 Transferred from other accounts (+)	
6690 Contract authority (total mandatory) (calc)	
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)	

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Trust Funds with Contract Authority
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Year 2

BPD Corpus Account (20X8100)

OMB Form and Content Statements

N/A

Parent Account (69X8123)

OMB Form and Content Statements (Consolidated)

Balance Sheet		
ASSETS		
1A1 Fund Balance With Treasury (1010E)		(300)
LIABILITIES and NET POSITION		
8. Cum. Results of Operations (3310E)		(300)
Statement of Net Cost		
1B1 Program Costs – Public - Production (6100E)		0
1D Less Earned Revenue		0
5 Net Cost of Operations (calc)		0
Statement of Changes in Net Position		
1 Net Cost of Operations		0
8 Net Position – Beginning of Period (3310B)		(300)
9 Net Position - End of Period (calc)		(300)

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

Year 2

BPD Corpus Account (20X8100)

OMB Form and Content Statements

N/A

Parent Account (69X8123)

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

Statement of Budgetary Resources	
1A Budg Auth - Approps (4126E-B, 4127E-B, 4129E, 4138E)	0
1C Budg Auth - Contract Authority	
2A Unobligated Bal Brought Forward (4126B, 4127B, 4136B,4139B, 4201B, 4801B)	0
4C5 Adjustments-Pursuant to P.L. (4135E, 4136E-B)	<u>0</u>
5 Total Budgetary Resources	0
6 Obligations Incurred (4801E-B)	0
7B Unob Bal Avail-Exempt from Apport (4620E)	<u>0</u>
9 Total Status of Resources	0
12 Obligated Bal, Net – Beg of Pd (4801B)	300
14C. Undelivered Orders (4801E)	300
15 Total Outlays (calculation)	0
Statement of Financing	
1A Obligations Incurred (4801E-B)	0
2A Chg in Amt of Goods/Services (Incr)/Decr (4801E-B)	<u>(0)</u>
5 Net Cost of Operations (calc)	0