

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Background

Nonexpenditure transactions are defined as transactions that do not represent payments for goods and services, but serve only to adjust amounts available in accounts. They include transfers of appropriations (based on appropriation warrants), which increase or decrease appropriation amounts between appropriation and fund accounts as a result of legislation. These transfers must be authorized by law and are accomplished via SF 1151: Nonexpenditure Transfer Authorization.¹

Nonexpenditure transfers must occur within the same fund group. That is, any transfer that occurs between funds within the Federal fund group² (i.e. transfers between general, special and revolving funds) is to be classified as nonexpenditure. Likewise, any transfer between two trust funds is to be classified as nonexpenditure.

There are several types of nonexpenditure transfers: appropriation transfers, allocation transfers, capital transfers, etc. This proposal pertains to “appropriation transfers” only, where the funds are transferred from one Treasury Appropriation Fund Symbol (TAFS) to another (i.e. 20X8111 to 20X8222). Furthermore, this proposal is limited to transfers between two trust funds, transfers between two special funds, or transfers between a special fund and another Federal fund, where investment authority is involved.

Many trust and special funds have investment authority. And in certain circumstances, trust/special funds are established in such a way that the investment authority resides within one TAFS, but the authority to obligate and disburse resides within another TAFS. In order to maintain sound cash management principles, the funds must remain invested until needed for disbursement to maximize the interest earned. Since the investment function resides within one TAFS, and the obligation and disbursement function resides within another TAFS, a budgetary mechanism may be needed to transfer the budget authority prior to transferring the funds. This may be in order to cover obligations, or as a result of an amount specified in an agency's appropriation or authorization act.

In USSGL terms, this means that budgetary receivable/payable accounts are needed to correspond with the existing proprietary receivable/payable accounts (1330/2150). Therefore, USSGL accounts 4171 and 4172 have been established. Furthermore, USSGL 4173 has been established to reflect the accomplished nonexpenditure transfers that reduce 4171 and 4172. USSGL 4173 is distinguished from USSGL 4170 “Transfers – Current-Year Authority” in that 4173 reflects a TAFS_Status of “U/E” (“Unexpired/Expired”).³

Since this proposal pertains to “appropriation” transfers only, why are 4171/4172/4173 entitled “non-allocation” transfers? In accordance with TFM Bulletin No. 2003-07, agencies are directed to process nonexpenditure transfers using the NET application within the Governmentwide Accounting (GWA) System. Agencies are required to select the appropriate transfer type in order to process. The four transfer types available are Appropriation Transfer, Balance Transfer, Reappropriation Transfer, and Capital Transfer. Attachment 1 of the TFM Bulletin provides guidance for selecting the appropriate transfer type. USSGL 4173 falls under “Appropriation Transfer” for unexpired TAFS and “Balance Transfer” for expired TAFS. Therefore, entitling 4173 “Appropriation Transfers” would be misleading.

Flowcharts

Refer to pages 25-27 for illustrative examples of TAFS subject to this guidance.

¹ TFM Vol. I Part 2 - Chapter 2000

² As defined in the Analytical Perspectives of the Budget of the U.S. Government, Chapter 15.

³ USSGL TFM S2-03-02 (as updated), USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
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Proposed New USSGL Account (effective Fiscal 2004, available for early implementation Fiscal 2003):

Account Title: Non-Allocation Transfers of Invested Balances - Transferred
Account Number: 4173
Normal Balance: Either

Definition: The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, “Non-Allocation Transfers of Invested Balances - Receivable” or 4172, “Non-Allocation Transfers of Invested Balances - Payable.” FACTS II normal balance assigned to this account is “debit.”

Proposed Modification to Existing USSGL Accounts:

Account Title: Transfers - Current-Year Authority
Account Number: 4170
Normal Balance: Either - In the FACTS II database, the normal balance assigned to this account is "debit."

Proposed New Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available for obligation. ~~This amount also includes transfers of amounts from invested balances that reduce previously established USSGL 4171, “Transfers - Current Year Authority - Receivable” or 4172, “Transfers - Current Year Authority - Payable.”~~ **This amount excludes transfers of amounts from invested balances.** FACTS II normal balance assigned to this account is “debit.”

Proposed New Account Title: ~~Transfers - Current Year Authority - Receivable~~ **Non-Allocation Transfers of Invested Balances - Receivable**
Account Number: 4171
Normal Balance: Either

Definition: The amount to be transferred-in of unrealized nonexpenditure ~~appropriation~~ transfers **of invested balances, excluding allocation transfers,** between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is “debit.”

Proposed New Account Title: ~~Transfers - Current Year Authority - Payable~~ **Non-Allocation Transfers of Invested Balances - Payable**
Account Number: 4172
Normal Balance: Either

Definition: The amount to be transferred-out of unrealized nonexpenditure ~~appropriation~~ transfers **of invested balances, excluding allocation transfers,** between two trust funds or two Federal funds (as defined by OMB), where there is investment authority involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is “credit.”

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
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Impact on USSGL Crosswalks

USSGL Account	FMS 2108	SF 133	P&F
4171	Column 7	Line 1D, "E-B" balance Line 2A, "B" balance	"E-B" balance for lines: 4200, 6200,
4172	Column 10	Line 1D, "E-B" balance Line 2A, "B" balance	"E-B" balance for lines: 4100, 6100
4173 (new)	N/A	Line 1D, "E" balance	"E" balance for lines: 4100, 4200 6100, 6200

Scenario Guidelines

The following concepts apply:

- The scenario is not all inclusive of the different types of revenues and/or expenses that may be recorded. The intent is to illustrate the main concepts through basic transactions. Refer to Section III, Accounting Transactions, of TFM S2-03-02 (as updated) for a complete listing of USSGL accounts that may be recorded. Section III is located on the USSGL Web site (www.fms.treas.gov/ussgl).
- Trust and special funds may or may not be subject to apportionment. Apportionments may apply to all or a portion of a Treasury Appropriation Fund Symbol. Refer to Section III, Accounting Transactions, of TFM S2-03-02 (as updated) for a complete listing of transactions.
- Budgetary and financial reports reflect the pertinent lines to be reported based on the main concepts illustrated. For full presentations of the reports and line descriptions, refer to the appropriate authoritative guidance (i.e. OMB Bulletin 97-01: Form and Content of Agency Financial Statements, OMB Circular No. A-11: Preparing, Submitting, and Executing the Budget, Treasury Financial Manual references).

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 1

Trust Fund A (60X8000)⁴

Trust Fund B (60X8123)

<p>1. To record amounts anticipated for transfer, based upon an SF 132: Apportionment and Reapportionment Schedule request. (TC A204)</p> <p>N/A</p>	<p>1. To record amounts anticipated for transfer, based upon an SF 132: Apportionment and Reapportionment Schedule request. (TC A242)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4160</td> <td style="width: 70%;">Anticipated Transfers – Current-Year Authority</td> <td style="width: 20%; text-align: right;">50,000</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">50,000</td> </tr> </table> <p><i>Proprietary</i></p> <p>None</p>	4160	Anticipated Transfers – Current-Year Authority	50,000	4450	Unapportioned Authority	50,000						
4160	Anticipated Transfers – Current-Year Authority	50,000											
4450	Unapportioned Authority	50,000											
<p>2. To record receipts credited to the trust fund account.⁵ (TC A186)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4114</td> <td style="width: 60%;">Appropriated Trust or Special Fd Receipts</td> <td style="width: 30%; text-align: right;">70,000</td> </tr> <tr> <td>4620⁶</td> <td>Unobligated Funds Not Subject to Apportionment</td> <td style="text-align: right;">70,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 60%;">Fund Balance With Treasury</td> <td style="width: 30%; text-align: right;">70,000</td> </tr> <tr> <td>5800</td> <td>Tax Revenue Collected</td> <td style="text-align: right;">70,000</td> </tr> </table>	4114	Appropriated Trust or Special Fd Receipts	70,000	4620 ⁶	Unobligated Funds Not Subject to Apportionment	70,000	1010	Fund Balance With Treasury	70,000	5800	Tax Revenue Collected	70,000	<p>2. To record receipts credited to the trust fund account. (TC A186)</p> <p>N/A</p>
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5800	Tax Revenue Collected	70,000											

⁴This scenario illustrates activities between “Trust Fund A” and “Trust Fund B” for illustrative purposes only. The same concept also applies to transfers between two special funds and transfers between a special fund and another Federal fund, **where investment authority is involved**

⁵ The transactions in this scenario combine the activity of the receipt and expenditure accounts. The receipt-expenditure account relationship among trust funds is described in more detail in the Federal Trust Fund Accounting Guide.

⁶ Trust and special funds may or may not be subject to apportionment. Refer to Section III - Accounting Transactions of TFM S2-03-02 (as updated) for more comprehensive transactions.

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Trust Fund A (60X8000)

Trust Fund B (60X8123)

<p>3. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.⁷ (TC B124)</p> <p><i>Budgetary</i> None</p> <p><i>Proprietary</i> 1610 Investments in U.S. Treas. Securities Issued by Public Debt 70,000 1010 Fund Balance With Treasury 70,000</p>	<p>3. To record the investment of receipts in par value securities issued by the Bureau of Public Debt. (TC B124)</p> <p>N/A</p>
<p>4. To record apportionment of funds anticipated in transaction #1 based upon an approved SF 132: Apportionment and Reapportionment Schedule. (TC A116)</p> <p>N/A</p>	<p>4. To record apportionment of funds anticipated in transaction #1 based upon an approved SF 132: Apportionment and Reapportionment Schedule. (TC A118)</p> <p><i>Budgetary</i> 4450 Unapportioned Authority 50,000 4590 Apportionments Unavailable – Anticipated Resources 50,000</p> <p><i>Proprietary</i> None</p>

⁷ For illustrative purposes, assume Trust Fund A has the authority to invest. This is a basic transaction to illustrate that the receipts collected are immediately invested. No further investment activity is reflected in this scenario. Refer to Scenario IV, Trust Fund Investments, of the Federal Trust Fund Accounting Guide as well as Section III - Accounting Transactions of TFM S2-03-02 (as updated) for more detailed guidance on investments.

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Trust Fund A (60X8000)

Trust Fund B (60X8123)

<p>5. To record the payable for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon the receiving TAFS’s authority to obligate.</p> <p>A. To record a payable prior to the SF 1151: Nonexpenditure Transfer Authorization request. (TC A281)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4620</td> <td style="width: 70%;">Unob Fds Not Subject to Apport</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>4172 Non-Allocation Transfers of Invested Balances - Payable</td> <td style="text-align: right;">25,000</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%;">Nonexpenditure Financing Sources – Transfers-Out</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>2150 Payable for Transf of Currently Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>B. To record obligations incurred. (TC A120, B202, B204)</p> <p>N/A</p>	4620	Unob Fds Not Subject to Apport	25,000		4172 Non-Allocation Transfers of Invested Balances - Payable	25,000	5765	Nonexpenditure Financing Sources – Transfers-Out	25,000		2150 Payable for Transf of Currently Invested Balances	25,000	<p>5. To record the receivable for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon the receiving TAFS’s authority to obligate.</p> <p>A. To record a receivable prior to the SF 1151: Nonexpenditure Transfer Authorization request. (TC A280)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4171</td> <td style="width: 70%;">Non-Allocation Transfers of Invested Balances – Receivable</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>4160 Anticipated Transfers – CY Authority</td> <td style="text-align: right;">25,000</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%;">Receiv for Transf of Curr Invested Bal</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>5755 Nonexpenditure Financing Sources - Transfers-In</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>B. To record the realization of previously anticipated and apportioned authority, and to record obligations incurred. (TC A122, B202, B204)⁸</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4590</td> <td style="width: 70%;">Apportionments Unavailable – Anticipated Resources</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>4801⁹ Undelivered Orders -Obligations, Unpaid</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <p>None</p>	4171	Non-Allocation Transfers of Invested Balances – Receivable	25,000		4160 Anticipated Transfers – CY Authority	25,000	1330	Receiv for Transf of Curr Invested Bal	25,000		5755 Nonexpenditure Financing Sources - Transfers-In	25,000	4590	Apportionments Unavailable – Anticipated Resources	25,000		4801 ⁹ Undelivered Orders -Obligations, Unpaid	25,000
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⁸ The USSGL entries for budgetary fund control and obligations for trust funds are the same as those published in TFM S2-03-02 (as updated). For purposes of illustration, only the final results are shown here.

⁹ This step may be skipped for activity that goes directly to expended authority (USSGL 49xx series).

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Year 1

Trust Fund A (60X8000)

Trust Fund B (60X8123)

<p>6. To record payable for expenses incurred. (TC B302)</p> <p>N/A</p>	<p>6. To record payable for expenses incurred. (TC B302)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4801</td> <td style="width: 70%;">Unexpended Obligations – Unpaid</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4901</td> <td>Delivered Orders - Obligations, Unpaid</td> <td style="text-align: right;">25,000</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;">25,000</td> </tr> <tr> <td>2110</td> <td>Accounts Payable</td> <td style="text-align: right;">25,000</td> </tr> </table>	4801	Unexpended Obligations – Unpaid	25,000	4901	Delivered Orders - Obligations, Unpaid	25,000	6100	Operating Expenses/Program Costs	25,000	2110	Accounts Payable	25,000
4801	Unexpended Obligations – Unpaid	25,000											
4901	Delivered Orders - Obligations, Unpaid	25,000											
6100	Operating Expenses/Program Costs	25,000											
2110	Accounts Payable	25,000											

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
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Year 1

Trust Fund A (60X8000)

Budgetary:

Adjusting Entry

N/A

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

4114	70,000	
4172		25,000
4620		45,000
	<u>70,000</u>	<u>70,000</u>

Trust Fund B (60X8123)

Budgetary:

Adjusting Entry

To record adjustments for anticipated resources not realized. (TC F112)

4590 Apportionments Unavailable – Anticipated Resources 25,000
4160 Anticipated Transfers – CY Authority 25,000

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

4171	25,000	
4901		25,000
	<u>25,000</u>	<u>25,000</u>

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Year 1

Trust Fund A (60X8000)

Budgetary :

Closing Entry

C1)	To record the consolidation of actual net-funded resources (TC F204)		
	4201	Total Actual Resources - Collected	70,000
	4114	Appropriated Trust or Special	
		Fund Receipts	70,000

Post-closing Trial Balance

4172		25,000
4201	70,000	
4620		45,000
	<u>70,000</u>	<u>70,000</u>

Trust Fund B (60X8123)

Budgetary :

Closing Entry

N/A

Post-closing Trial Balance

4171	25,000	
4901		25,000
	<u>25,000</u>	<u>25,000</u>

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
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Year 1

Trust Fund A (60X8000)

Proprietary :

Pre-closing Trial Balance

1610	70,000	
2150		25,000
5765	25,000	
5800		70,000
	<u>95,000</u>	<u>95,000</u>

Closing Entry

C1)	To record the closing of revenue and other financing sources accounts to cumulative results of operations. (TC F228)		
5800	Tax Revenue Collected	70,000	
	3310 Cum. Results of Operations		45,000
	5765 Nonexpenditure Financing Sources - Transfers-Out	25,000	

Post-closing Trial Balance

1610	70,000	
2150		25,000
3310		45,000
	<u>70,000</u>	<u>70,000</u>

Trust Fund B (60X8123)

Proprietary :

Pre-closing Trial Balance

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

Closing Entry

C1)	To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)		
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

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

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
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Year 1

Trust Fund A (60X8000)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Budget authority:	
	A. Appropriation (4114E)	70,000
	D. Net transfers (4172E-B)	(25,000)
7.	Total budgetary resources	45,000
9B.	Exempt from apportionment (4620E)	45,000
11.	Total status of budgetary resources	45,000
15A.	Outlays: Disbursements	0
FMS 2108: Year-End Closing Statement		
Column 6	Other Authorizations (1610E)	70,000
Column 10	Accounts Payable and Other Liabilities (4172E)	25,000
Column 11	Unobligated Balance (4620E)	45,000

Trust Fund B (60X8123)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Budget authority:	
	A. Appropriation	
	D. Net transfers (4171E-B)	25,000
7.	Total budgetary resources	25,000
8.	Obligations Incurred (4901E-B)	25,000
9A1.	Apportioned: balance currently available	0
10D.	Unobligated balance not available	0
11.	Total status of budgetary resources	25,000
14D.	Accounts payable (4901E)	25,000
15A.	Outlays: Disbursements	0
FMS 2108: Year-End Closing Statement		
Column 5	Post-closing Unexpended Balance (1010E)	0
Column 7	Reimbursements Earned and Refunds (4171E)	25,000
Column 10	Accounts Payable and Other Liabilities (4901E)	25,000
Column 11	Unobligated Balance	0

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
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Year 1

Trust Fund A (60X8000)

Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+)	
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of yr (+)	0
2200	New budget authority (gross) (sum 4000 to 6990)	45,000
2395	Total new obligations (-) (same as line 1000, opp sign)	0
2440	Unob bal CF, end of yr (+) (4620E)	45,000
NEW BUDGETARY AUTHORITY (GROSS), DETAIL¹⁰		
6026	Appropriation (trust fund) (+) (4114E)	70,000
6100	Transferred to other accounts (-) (4172E-B)	(25,000)
6250	Appropriation (total mand) (+) (sum 6000 to 6200)	45,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+)	0
7440	Obligated balance, end of year (+)	0
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+)	
	Calc (same as sum 2200 and 8800..8896)	45,000
9000	Outlays (net) (+)	
	Calc (same as sum 8700 and 8800..8845)	0
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total invest, start of year: Fed secs: PV (+) (1610B)	0
9202	Total invest, end of year: Fed secs: PV (+) (1610E)	70,000

¹⁰ For illustrative purposes, assume budget authority is classified as mandatory. For proper reporting of discretionary budget authority, refer to OMB Circular No. A-11.

Trust Fund B (60X8123)

Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+) (4901E-B)	25,000
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of yr (+)	0
2200	New budget authority (gross) (sum 4000 to 6990)	25,000
2395	Total new oblig (-) (same as line 1000, opp sign)	25,000
2440	Unob bal CF, end of yr (+)	0
NEW BUDGETARY AUTHORITY (GROSS), DETAIL¹¹		
6026	Appropriation (trust fund) (+)	0
6200	Transferred from other accounts (+) (4171E-B)	25,000
6250	Appropriation (total mand) (+) (sum 6000 to 6200)	25,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+) (4901B)	0
7310	Total new obligations (+) (same as line 1000)	25,000
7440	Obligated balance, end of year (+) (4901E)	25,000
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+)	
	Calc (same as sum 2200 and 8800..8896)	25,000
9000	Outlays (net) (+)	
	Calc (same as sum 8700 and 8800..8845)	0
MEMORANDUM (NON-ADD) ENTRIES		
N/A		

¹¹ For illustrative purposes, assume budget authority is classified as mandatory. For proper reporting of discretionary budget authority, refer to OMB Circular No. A-11.

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Year 1

Trust Fund A (60X8000)

OMB Form and Content Statements

Balance Sheet	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	0
2. Investments (1610E)	70,000
6. Total Intragovernmental Assets (calc 1..5)	70,000
15. Total Assets (calc 6..14)	70,000
Intragovernmental Liabilities	
16. Accounts Payable (2150E)	25,000
19. Total Intragovernmental Liabilities (calc 16..18)	25,000
27. Total Liabilities (calc 19..26)	25,000
Net Position	
30. Cumulative Results of Operations (3310E)	45,000
31. Total Net Position (calc 29+30)	45,000
32. Total Liabilities/Net Position (calc 27+31)	70,000
Statement of Net Cost	
Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0
Gross Costs With Public	
7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0

Trust Fund B (60X8123)

OMB Form and Content Statements

Balance Sheet	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	0
3. Accounts Receivable (1330E)	25,000
6. Total Intragovernmental Assets (calc 1..5)	25,000
15. Total Assets (calc 6..14)	25,000
Liabilities With the Public	
20. Accounts Payable (2110E)	25,000
27. Total Liabilities (calc 19..26)	25,000
Net Position	
30. Cumulative Results of Operations (3310E)	0
31. Total Net Position (calc 29+30)	0
32. Total Liabilities/Net Position (calc 27+31)	25,000
Statement of Net Cost	
Intragovernmental Gross Costs	
	0
Gross Costs With the Public	
4. With the Public (6100E)	25,000
5. Less: Earned Revenues	0
6. Net Costs With the Public (calc 4-5)	25,000
7. Total Net Costs (calc 3+6)	25,000
10. Net Cost of Operations (calc 7+8-9)	25,000

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 1

Trust Fund A (60X8000)

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1. Beginning Balances		
2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)		
Budgetary Financing Sources		
8. Non-Exchange Revenue (5800E)	70,000	
10. Transfers-in/out Without Reimb (+/-) (5765E)	(25,000)	
16. Total Financing Sources (calc 6..15)	45,000	
17. Net Cost of Operations	0	
18. Ending Balances (calc ((3+16)-17))	45,000	
Statement of Budgetary Resources		
1. Budget authority:		
A. Appropriation (4114E)	70,000	
D. Net transfers (4172E-B)	(25,000)	
7. Total budgetary resources	45,000	
9B. Exempt from apportionment (4620E)	45,000	
11. Total status of budgetary resources	45,000	
15A. Outlays: Disbursements	0	
16. Less: Offsetting receipts	0	
17. Net Outlays	0	

Trust Fund B (60X8123)

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1. Beginning Balances		
2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)		
Budgetary Financing Sources		
8. Non-Exchange Revenue (5800E)	0	
10. Transfers-in/out Without Reimb (+/-) (5755E)	25,000	
16. Total Financing Sources (calc 6..15)	25,000	
17. Net Cost of Operations	25,000	
18. Ending Balances (calc ((3+16)-17))	0	
Statement of Budgetary Resources		
1.. Budget authority:		
A. Appropriation	0	
D. Net transfers (4171E-B)	25,000	
7. Total budgetary resources	25,000	
8. Obligations Incurred (4901E-B)	25,000	
11. Total status of budgetary resources	25,000	
14D. Accounts payable (4901E)	25,000	
15A. Outlays: Disbursements	0	
16. Less: Offsetting receipts	0	
17. Net Outlays	0	

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 1

Trust Fund A (60X8000)

OMB Form and Content Statements (continued)

Statement of Financing	
1. Obligations Incurred (4901E-B)	0
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0
4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0
11. Total Resources Used to Finance Activities (calc 5+10)	0
12. Change in Budgetary Resources	0
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0
30. Net Cost of Operations (calc 18+29)	0

Trust Fund B (60X8123)

OMB Form and Content Statements (continued)

Statement of Financing	
1. Obligations Incurred (4901E-B)	25,000
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	25,000
4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	25,000
11. Total Resources Used to Finance Activities (calc 5+10)	25,000
12. Change in Budgetary Resources	0
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	25,000
30. Net Cost of Operations (calc 18+29)	25,000

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

Trust Fund B (60X8123)

<p>1. Trust Fund B requests transfer of funds to meet disbursement needs.</p> <p>A. To record disinvestment of funds. (TC C120)</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;">25,000</td> </tr> <tr> <td>1610</td> <td>Investments in U.S. Treasury Securities Issued by Public Debt</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization). (TC A283)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4172</td> <td style="width: 70%;">Non-Allocation Transfers of Invested Balances - Payable</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4173</td> <td>Non-Allocation Transfers of Invested Balances - Transferred</td> <td style="text-align: right;">25,000</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;">25,000</td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>C. To record disbursement of funds.</p> <p>N/A</p>	1010	Fund Balance With Treasury	25,000	1610	Investments in U.S. Treasury Securities Issued by Public Debt	25,000	4172	Non-Allocation Transfers of Invested Balances - Payable	25,000	4173	Non-Allocation Transfers of Invested Balances - Transferred	25,000	2150	Payable for Transfers of Currently Invested Balances	25,000	1010	Fund Balance With Treasury	25,000	<p>1. Trust Fund B requests transfer of funds to meet disbursement needs.</p> <p>A. To record disinvestment of funds.</p> <p>N/A</p> <p>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization). (TC A282)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4173</td> <td style="width: 70%;">Non-Allocation Transfers of Invested Balances - Transferred</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4171</td> <td>Non-Allocation Transfers of Invested Balances - Receivable</td> <td style="text-align: right;">25,000</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;">25,000</td> </tr> <tr> <td>1330</td> <td>Receivable for Transfers of Currently Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>C. To record disbursement of funds. (TC B110)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">4901</td> <td style="width: 70%;">Delivered Orders - Obligations, Unpd</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4902</td> <td>Delivered Orders - Oblig, Paid</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2110</td> <td style="width: 70%;">Accounts Payable</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>	4173	Non-Allocation Transfers of Invested Balances - Transferred	25,000	4171	Non-Allocation Transfers of Invested Balances - Receivable	25,000	1010	Fund Balance With Treasury	25,000	1330	Receivable for Transfers of Currently Invested Balances	25,000	4901	Delivered Orders - Obligations, Unpd	25,000	4902	Delivered Orders - Oblig, Paid	25,000	2110	Accounts Payable	25,000	1010	Fund Balance With Treasury	25,000
1010	Fund Balance With Treasury	25,000																																									
1610	Investments in U.S. Treasury Securities Issued by Public Debt	25,000																																									
4172	Non-Allocation Transfers of Invested Balances - Payable	25,000																																									
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4901	Delivered Orders - Obligations, Unpd	25,000																																									
4902	Delivered Orders - Oblig, Paid	25,000																																									
2110	Accounts Payable	25,000																																									
1010	Fund Balance With Treasury	25,000																																									

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

Budgetary:

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

4173		25,000
4201	70,000	
4620		45,000
	<u>70,000</u>	<u>70,000</u>

Trust Fund B (60X8123)

Budgetary:

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

4173	25,000	
4902		25,000
	<u>25,000</u>	<u>25,000</u>

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

**Year 2
Trust Fund A (60X8000)**

Budgetary :

Closing Entry

C1)	To record the consolidation of actual net-funded resources (TC F204)		
4173	Non-Allocation Transfers of Invested Balances - Transferred	25,000	
4201	Total Actual Resources – Collected		25,000

Post-closing Trial Balance

4201	45,000	
4620		45,000
	<u>45,000</u>	<u>45,000</u>

Trust Fund B (60X8123)

Budgetary :

Closing Entries

C1)	To record the consolidation of actual net-funded resources (TC F204)		
4201	Total Actual Resources – Collected	25,000	
4173	Non-Allocation Transfers of Invested Balances - Transferred	25,000	
C2)	To record the closing of Delivered Orders – Obligations, Paid		
4902	Delivered Orders - Oblig, Paid	25,000	
4201	Total Actual Resources – Collected		25,000

Post-closing Trial Balance

N/A

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

Proprietary :

Pre-closing Trial Balance

1610	45,000	
3310		45,000
	<u>45,000</u>	<u>45,000</u>

Closing Entry

N/A

Post-closing Trial Balance

1610	45,000	
3310		45,000
	<u>45,000</u>	<u>45,000</u>

Trust Fund B (60X8123)

Proprietary :

Pre-closing Trial Balance

N/A

Closing Entry

N/A

Post-closing Trial Balance

N/A

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Budget authority:	
	A. Appropriation	
	D. Net transfers (4172E-B, 4173E)	0
2A.	Unob bal: Brought forw (4172B, 4201B)	45,000
7.	Total budgetary resources	45,000
9B.	Exempt from apportionment (4620E)	45,000
11.	Total status of budgetary resources	45,000
15A.	Outlays: Disbursements	
FMS 2108: Year-End Closing Statement		
Column 6	Other Authorizations (1610E)	45,000
Column 11	Unobligated Balance (4620E)	45,000

Trust Fund B (60X8123)

SF 133: Report on Budget Execution and Budgetary Resources (Year-End)		
1.	Budget authority:	
	A. Appropriation	
	D. Net transfers (4171E-B, 4173E)	0
2A.	Unob bal: Brought forw (4171B, 4201B, 4901B)	0
7.	Total budgetary resources	0
8.	Obligations Incurred (4901E-B, 4902E)	0
9A1.	Apportioned: Balance currently available	0
10D.	Unobligated balance not available	0
11.	Total status of budgetary resources	0
12	Obligated Balance, Net as of Oct 1 (4901B)	25,000
15A.	Outlays: Disbursements (4902E)	25,000
FMS 2108: Year-End Closing Statement		
Column 5	Post-closing Unexpended Balance (1010E)	0
Column 11	Unobligated Balance (4450E, 4510E)	0

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

Budget Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+)	
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated bal CF, start of yr (+) (4172B, 4201B)	45,000
2200	New budget authority (gross) (sum 4000 to 6990)	0
2395	Total new obligations (-) (same as line 1000, opp sign)	0
2440	Unob bal CF, end of yr (+) (4620E)	45,000
NEW BUDGETARY AUTHORITY (GROSS), DETAIL		
6026	Appropriation (trust fund) (+) (4114E)	0
6100	Transferred to other accounts (-) (4173E , 4172E-B)	0
6250	Appropriation (total mand) (+) (sum 6000 to 6200)	0
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+)	0
7440	Obligated balance, end of year (+)	0
OUTLAYS (GROSS), DETAIL		
8698	Outlays from mandatory balances(+)	0
8700	Total Outlays (gross) (+) (sum 8690..8698)	0
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+)	
	Calc (same as sum 2200 and 8800..8896)	0
9000	Outlays (net) (+)	
	Calc (same as sum 8700 and 8800..8845)	0
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total invest, start of year: Fed secs: PV (+) (1610B)	70,000
9202	Total invest, end of year: Fed secs: PV (+) (1610E)	45,000

Trust Fund B (60X8123)

Budget Program and Financing Schedule (P&F)		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+) (4901E-B, 4902E)	0
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of yr (+)	0
2200	New budget authority (gross) (sum 4000 to 6990)	0
2395	Total new oblig (-) (same as line 1000, opp sign)	0
2440	Unob bal CF, end of yr (+) (4450E, 4510E)	0
NEW BUDGETARY AUTHORITY (GROSS), DETAIL		
6026	Appropriation (trust fund) (+)	0
6200	Transferred from other accounts (+) (4173E , 4171E-B)	0
6250	Appropriation (total mand) (+) (sum 6000 to 6200)	0
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+) (4901B)	25,000
7310	Total new obligations (+) (same as line 1000)	0
7440	Obligated balance, end of year (+) (4901E)	0
OUTLAYS (GROSS), DETAIL		
8698	Outlays from mandatory balances(+) (4902E)	25,000
8700	Total Outlays (gross) (+) (sum 8690..8698)	25,000
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+)	
	Calc (same as sum 2200 and 8800..8896)	0
9000	Outlays (net) (+)	
	Calc (same as sum 8700 and 8800..8845)	25,000
MEMORANDUM (NON-ADD) ENTRIES		
N/A		

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

OMB Form and Content Statements

Balance Sheet	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	0
2. Investments (1610E)	45,000
6. Total Intragovernmental Assets (calc 1..5)	45,000
15. Total Assets (calc 6..14)	45,000
Intragovernmental Liabilities	
27. Total Liabilities (calc 19..26)	0
Net Position	
30. Cumulative Results of Operations (3310E)	45,000
31. Total Net Position (calc 29+30)	45,000
32. Total Liabilities/Net Position (calc 27+31)	45,000
Statement of Net Cost	
Intragovernmental Gross Costs	
1. Intragovernmental (6100E)	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0
Gross Costs With Public	
7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0

Trust Fund B (60X8123)

OMB Form and Content Statements

Balance Sheet	
Intragovernmental Assets	
15. Total Assets (calc 6..14)	0
Liabilities With the Public	
27. Total Liabilities (calc 19..26)	0
Net Position	
30. Cumulative Results of Operations (3310E)	0
31. Total Net Position (calc 29+30)	0
32. Total Liabilities/Net Position (calc 27+31)	0
Statement of Net Cost	
Intragovernmental Gross Costs	
	0
Gross Costs With the Public	
7. Total Net Costs (calc 3+6)	0
10. Net Cost of Operations (calc 7+8-9)	0

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1. Beginning Balances (3310B)	45,000	
2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)	45,000	
Budgetary Financing Sources		
8. Non-Exchange Revenue	0	
10. Transfers-in/out Without Reimb (+/-)	0	
16. Total Financing Sources (calc 6..15)	0	
17. Net Cost of Operations	0	
18. Ending Balances (calc ((3+16)-17))	45,000	
Statement of Budgetary Resources		
1. Budget authority:		
A. Appropriation		
D. Net transfers (4172E-B, 4173E)		0
2A. Unob bal: Brought forw (4172B, 4201B)	45,000	
7. Total budgetary resources	45,000	
9B. Exempt from apportionment (4620E)	45,000	
11. Total status of budgetary resources	45,000	
15A. Outlays: Disbursements		
16. Less: Offsetting receipts		0
17. Net Outlays		0

Trust Fund B (60X8123)

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	<u>Cum Res of Ops</u>	<u>Unexp Approps</u>
1. Beginning Balances (3310B)	0	
2. Prior Period Adjustments		
3. Beginning Bal, As Adjusted (calc 1..2)	0	
Budgetary Financing Sources		
8. Non-Exchange Revenue	0	
10. Transfers-in/out Without Reimb (+/-)	0	
16. Total Financing Sources (calc 6..15)	0	
17. Net Cost of Operations	0	
18. Ending Balances (calc ((3+16)-17))	0	
Statement of Budgetary Resources		
1. Budget authority:		
A. Appropriation		
D. Net transfers (4171E-B, 4173E)		0
2A. Unob bal: Brought forw (4171B, 4201B, 4901B)		0
7. Total budgetary resources		0
8. Obligations Incurred (4901E-B, 4902E)		0
9A1. Apportioned: Balance currently available		0
10D. Unobligated balance not available		0
11. Total status of budgetary resources		0
12. Obligated Balance, Net as of Oct 1 (4901B)		25,000
15A. Outlays: Disbursements (4902E)		25,000
16. Less: Offsetting receipts		0
17. Net Outlays		0

**Trust Fund and Special Fund Nonexpenditure "Non-Allocation" Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Year 2

Trust Fund A (60X8000)

OMB Form and Content Statements (continued)

Statement of Financing	
1. Obligations Incurred (4901E-B)	0
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0
4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0
11. Total Resources Used to Finance Activities (calc 5+10)	0
12. Change in Budgetary Resources	0
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0
30. Net Cost of Operations (calc 18+29)	0

Trust Fund B (60X8123)

OMB Form and Content Statements (continued)

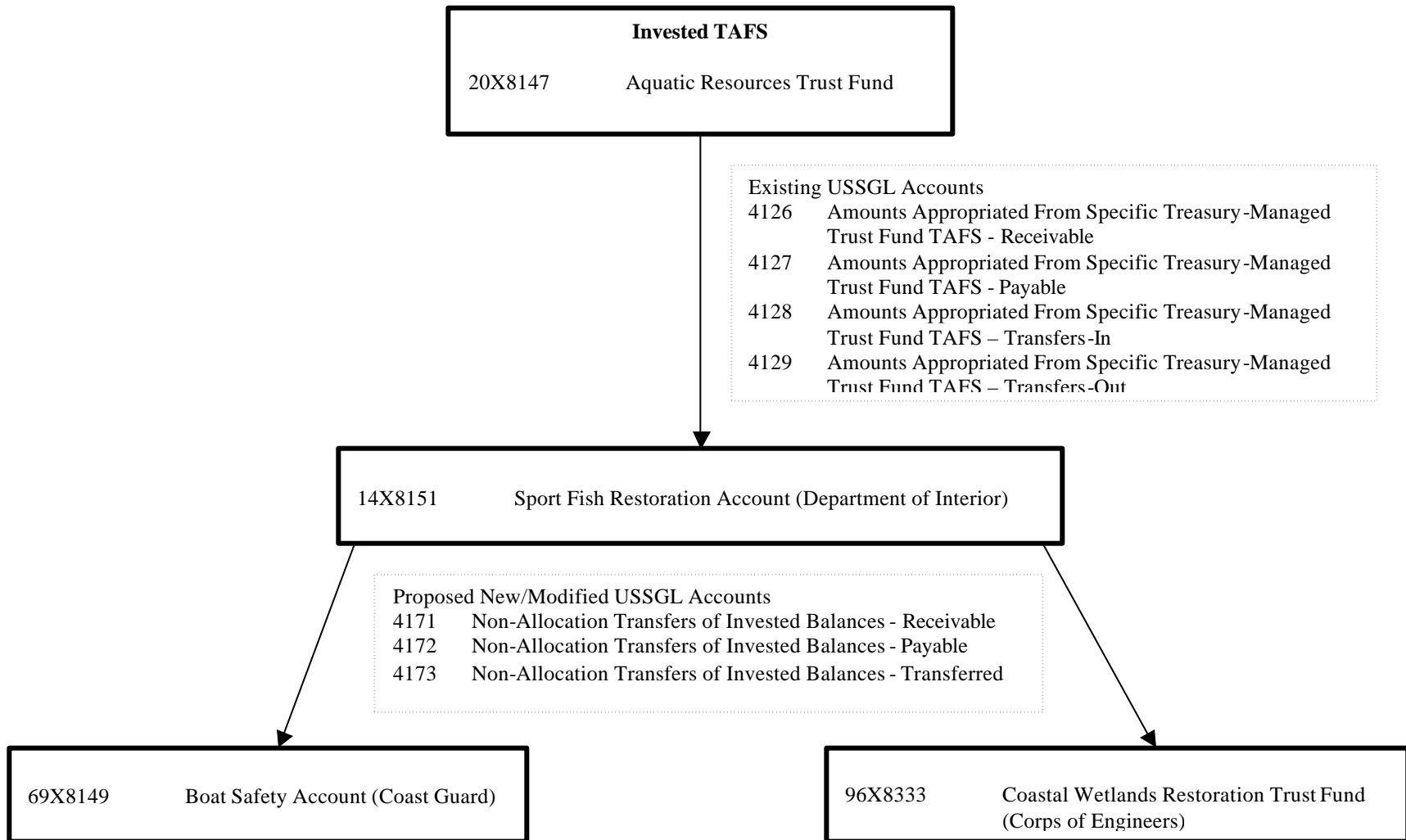
Statement of Financing	
1. Obligations Incurred (4901E-B)	0
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0
4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0
11. Total Resources Used to Finance Activities (calc 5+10)	0
12. Change in Budgetary Resources	0
16. Other Resources or Adj to Net Ob Res That Do Not Affect Net Cost of Operations	0
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	0
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0
30. Net Cost of Operations (calc 18+29)	0

**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Illustrative Flow Chart

Aquatic Resources Trust Fund and Related TAFS

The following flow chart illustrates flows between the Aquatic Resources Trust Fund (Treasury-Managed Trust Fund) and related TAFS subject to this guidance. The list is not intended to be all inclusive, and it in no way depicts all of the activity that occurs among the listed TAFS. All flows represent SF 1151 Nonexpenditure Transfers.

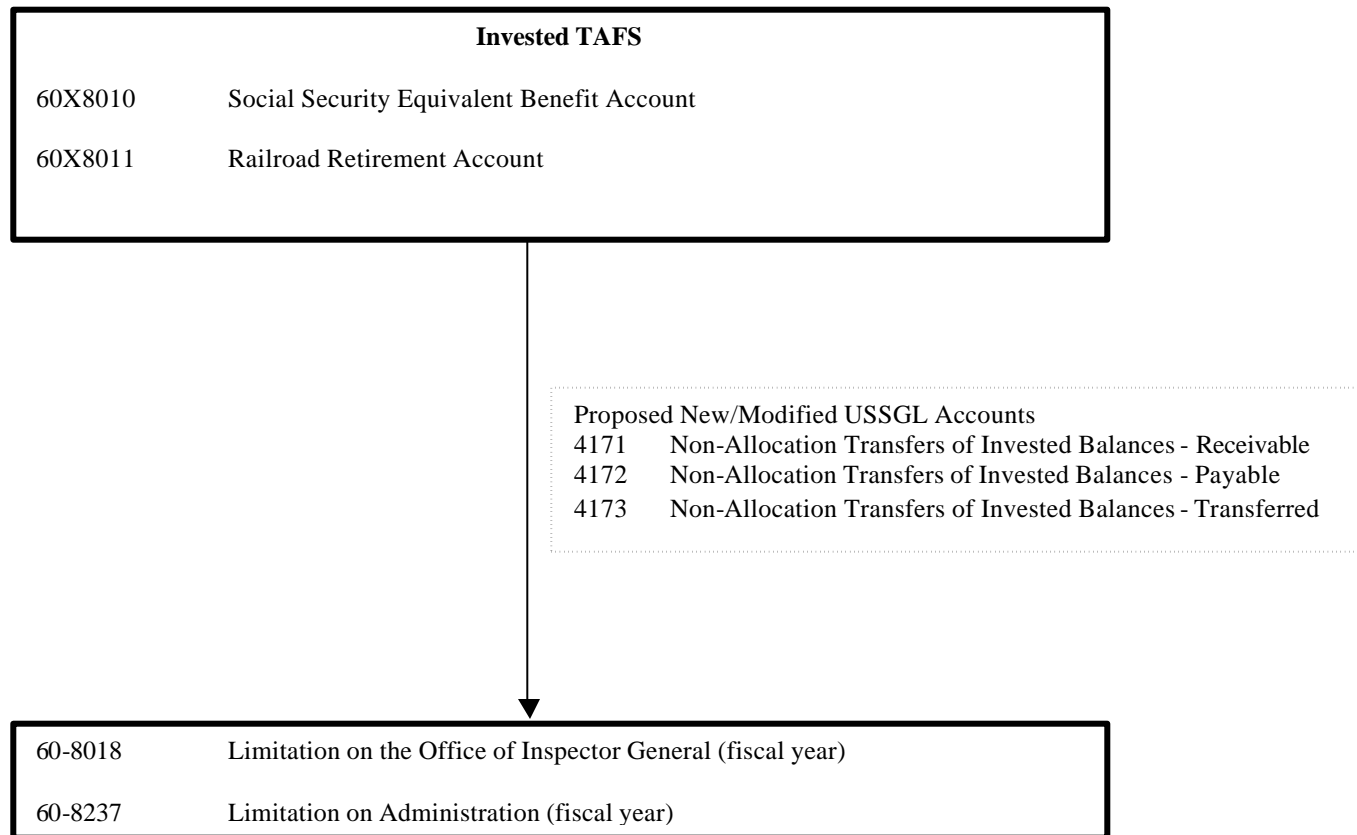


**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Illustrative Flow Chart

Railroad Retirement Board

The following flow chart illustrates examples of Railroad Retirement Board TAFS subject to this guidance. The list is not intended to be all inclusive, and it in no way depicts all of the activity that occurs among the listed TAFS. All flows represent SF 1151 Nonexpenditure Transfers.



**Trust Fund and Special Fund Nonexpenditure “Non-Allocation” Transfers of Invested Balances
Effective Fiscal 2004 (Available for Early Implementation 4th Quarter 2003)**

Illustrative Flow Chart

Department of Energy

The following flow chart illustrates examples of Department of Energy TAFS subject to this guidance. The list is not intended to be all inclusive, and it in no way depicts all of the activity that occurs among the listed TAFS. All flows represent SF 1151 Nonexpenditure Transfers.

