

Appropriated Trust or Special Fund Receipts

Derived from “Unavailable” and “Available” Trust or Special Fund Receipt Accounts

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APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS
“UNAVAILABLE” AND “AVAILABLE”

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	5/17/12	Initial	S2 12-03

NOTE: This scenario follows USSGL TFM S2 12-03 (July 2012), Part 2 Fiscal 2013 crosswalks, and Part 3 “GTAS Implementation Testing” Fiscal 2014 format of USSGL accounts and attributes

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Background

As discussed and defined in the Analytical Perspectives of The President’s Budget, agency activities are grouped into two major categories - Federal funds and trust funds. Federal funds are comprised of several fund types, including special funds. Special funds “consist of receipt accounts for Federal fund receipts that laws have designated for specific purposes and the associated appropriation accounts for the expenditure of those receipts.” Trust funds, which are outside of the Federal funds category, account for the “receipt and expenditure of monies by the Government for carrying out specific purposes and programs in accordance with the terms of a statute that designates the fund as a trust fund ... or for carrying out the stipulations of a trust where the Government itself is the beneficiary...”¹

Furthermore, as defined in the Treasury Financial Manual, and as outlined below, each trust or special fund receipt account is designated as either “available” or “unavailable” for expenditure. Amounts deposited to *available* receipt accounts are available for expenditure without further action, and are therefore moved immediately to the corresponding expenditure account. This immediate action is sometimes referred to as an “invisible warrant.” Once the amounts are in the expenditure account, they may then be invested if the legislation prescribes. Note however, that in some instances, use is restricted to investment only or is precluded by a limitation or benefit formula.² In contrast, amounts credited to *unavailable* receipt accounts retain the balances until legislation is enacted which allows an agency to obligate and expend those balances. The balances will then be appropriated, via Treasury warrant, from the unavailable receipt account to the corresponding expenditure account.

Currently in the USSGL, all receipts that are deposited to *available* trust or special fund receipt accounts are recorded in USSGL account 411400, “Appropriated Trust or Special Fund Receipts.” Additionally, all receipts that are deposited to *unavailable* trust or special fund receipt accounts and then subsequently appropriated, via Treasury warrant, to the corresponding trust or special fund expenditure account are also recorded in USSGL account 411400. That is because all trust or special fund receipts associated with expenditure accounts are captured the same way on the budgetary reports – i.e. SF 133: Statement of Budgetary Execution and Budgetary Resources, Schedule P: Program and Financing (P&F), and the Statement of Budgetary Resources (SBR). However, since available and unavailable receipts have different and distinct meanings, and different processes for which the balances are maintained and subsequently appropriated, having separate USSGL accounts would allow for better matching and tracking of the receipts. Therefore, USSGL account 411400 is being split out into two separate USSGL accounts. One account will tie to the appropriation of *available* receipts (USSGL 411400), and the other will tie to the appropriation of *unavailable* receipts (see new USSGL account 411300 that follows).

The following are partial excerpts from I TFM Part 2, Chapter 1500 (dated September 21, 2011), which define and describe trust and special fund receipt accounts, and their designation as “available” or “unavailable.”

¹ Analytical Perspectives, Budget of the United States Government, Fiscal Year 2013, Budget Concepts, page 133

² I TFM Part 2, Chapter 1500, Section 1525.20 (September 21, 2011)

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1520.15—Special Fund Receipt Accounts

[FMS credits special fund receipt accounts with receipts from specific sources earmarked by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending upon statutory requirements...]

1520.20—Trust Fund Receipt Accounts

[FMS credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements...]

1525.20—Available Receipts

[Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. However, in some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account in that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances, available receipts that are earmarked for current-year obligations and expenditures initially are placed in an unavailable receipt account until FMS prepares a warrant to move the funds to a current fiscal year expenditure account...]

1525.30—Unavailable Receipts

[Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

- Congress limited the amount available for expenditure; OR
- Agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action.

Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unappropriated receipts sometimes are invested. In these circumstances, Treasury would designate the fund as “available”...]

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1520.50—Special Fund Expenditure Accounts

FMS establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

1520.55—Trust Fund Expenditure Accounts

FMS establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

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NEW USSGL ACCOUNT FOR FISCAL 2013:

Account Number: 411300
Account Title: Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Normal Balance: Debit

Definition: The amount of receipts appropriated from an “unavailable” trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by the U.S. Department of the Treasury as “unavailable” are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 310100, “Unexpended Appropriations - Appropriations Received.”

Justification: To distinguish appropriated trust or special fund receipts that are derived from “available” trust or special fund receipt accounts from those that are derived from “unavailable” trust or special fund receipt accounts. Since available and unavailable receipts have different and distinct meanings, and are processed differently in Treasury’s central accounting system, having separate USSGL accounts allows for better matching and tracking capabilities.

MODIFIED USSGL ACCOUNT FOR FISCAL 2013:

Account Number: 411400
Old Account Title: Appropriated Trust or Special Fund Receipts
New Account Title: Appropriated **Receipts Derived from Available Trust** or Special Fund Receipts
Normal Balance: Debit

Old Definition: The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by the U.S. Department of the Treasury (Treasury) as “unavailable” are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as “available” are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 310100, “Unexpended Appropriations - Appropriations Received.”

New Definition: The amount of receipts appropriated from an “available” trust or special fund receipt account to a corresponding trust or special fund expenditure account. Amounts designated by the U.S. Department of the Treasury as “available” are immediately transferred

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without further action.) This budgetary resource account does not correspond with proprietary USSGL account 310100, “Unexpended Appropriations - Appropriations Received.”

Justification: To distinguish appropriated trust or special fund receipts that are derived from “available” trust or special fund receipt accounts from those that are derived from “unavailable” trust or special fund receipt accounts. Since available and unavailable receipts have different and distinct meanings, and are processed differently in Treasury’s central accounting system, having separate USSGL accounts allows for better matching and tracking capabilities.

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Impact on USSGL Proprietary and Budgetary Account Attribute Table ³ Fiscal 2013														
USSGL Account		USSGL		Bulk File Attributes						TAS Attributes				
	Normal Bal. Ind.	Anticipated	Budg/Prop	Auth Type Code	BEA Cat	Begin/End	Cohort Yr	Debit/Credit	PY Adj	Fin Acct Ind	Fund Type	Reporting Type Code	TAS Status	Trans. Code
411300 (new)	D	N	B	D/P	D/M	E	####	D/C	B/P/X	N	ES/ET	E/F/U	U/E	N/X
411400 (existing)	D	N	B	D/P	D/M	E	####	D/C	B/P/X	N	ES/ET	E/F/U	U/E	N/X

Impact on USSGL Crosswalks Fiscal 2013									
USSGL Account	SF 133	P&F	FMS 2108	Balance Sheet	Stmt of Net Cost	Stmt of Changes in Net Position	Stmt of Cust Activ	Stmt of Budgetary Resources	Reclass Stmts
411300 (new)	Lines 1020, 1101, 1171, 1201, 1271	Lines 1020, 1101, 1171, 1201, 1271	N/A	N/A	N/A	N/A	N/A	Lines 1020, 1290	N/A
411400 (existing)	Lines 1020, 1101, 1171, 1201, 1271	Lines 1020, 1101, 1171, 1201, 1271	N/A	N/A	N/A	N/A	N/A	Lines 1020, 1290	N/A

³ Only the applicable attributes to the new and existing USSGL accounts 411300 and 411400 are shown. Refer to TFM S2 12-03 (July 2012), Part 3, Section IV for a complete listing of all attributes and domain values.

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Attachment A

Appropriated Trust or Special Fund Receipts

Derived from “*Unavailable*” Trust or Special Fund Receipt Accounts

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “UNAVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

Attachment A – Appropriations from “Unavailable” Trust or Special Fund Receipt Accounts

Scenario Assumptions

- The Budget Enforcement Act (BEA) category for illustration purposes is Mandatory
- The Special Fund Receipt Account Treasury Account Symbol (TAS) displayed is:
 - 5494.01, “Donations, Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service”
- The Special Fund Expenditure Account Treasury Appropriation Fund Symbol (TAFS) displayed is:
 - 14X5494, “Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service”
- This scenario follows USSGL TFM S2 12-03 (July 2012), Part 2 Fiscal 2013 crosswalks, and Part 3 “GTAS Implementation Testing” Fiscal 2014 format of USSGL accounts and attributes

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Listing of USSGL Accounts Used in This Scenario (Attachment A)

**Account
Number**

Account Name

Budgetary

411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
420100	Total Actual Resources – Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid

Proprietary

101000	Fund Balance With Treasury
331000	Cumulative Results of Operations
574000	Appropriated Earmarked Receipts Transferred In
574500	Appropriated Earmarked Receipts Transferred Out
590000	Other Revenue
610000	Operating Expenses/Program Costs

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Illustrative Transactions

Beginning Trial Balances					
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	Special Fund Expenditure Account TAFS 14X5494	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
N/A			420100 Total Actual Resources - Collected	60,000	
			445000 Unapportioned Authority	<u>0</u>	<u>60,000</u>
			TOTAL	60,000	60,000
<u>Proprietary</u>			<u>Proprietary</u>		
101000 Fund Balance With Treasury	75,000		101000 Fund Balance With Treasury	60,000	
331000 Cumulative Results of Operations	<u>0</u>	<u>75,000</u>	331000 Cumulative Results of Operations	<u>0</u>	<u>60,000</u>
TOTAL	75,000	75,000	TOTAL	60,000	60,000

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1. To record the collection of revenue into the <i>unavailable</i> special fund receipt account. The funds remain in the unavailable receipt account until appropriated according to the terms of the legislation.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
<u>Budgetary Entry</u>							
N/A			C188	N/A			
<u>Proprietary Entry</u>							
101000 Fund Balance With Treasury	120,000						
590000 Other Revenue		120,000					

2. To record the appropriation of receipts from the agency's unavailable receipt account to the expenditure account. This is accomplished via Treasury warrant, and results from specific legislation appropriating the funds.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
<u>Budgetary Entry</u>				<u>Budgetary Entry</u>			
N/A				411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	90,000		
<u>Proprietary Entry</u>				445000 Unapportioned Authority		90,000	A184
574500 Appropriated Earmarked Receipts Transferred Out	90,000		A183	<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury		90,000		101000 Fund Balance With Treasury	90,000		
				574000 Appropriated Earmarked Receipts Transferred In		90,000	

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3. To record budgetary authority apportioned by the Office of Management and Budget and subsequently allotted.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
N/A				<u>Budgetary Entry</u> 445000 Unapportioned Authority 40,000 451000 Apportionments 40,000 451000 Apportionments 40,000 461000 Allotments – Realized Resources 40,000			A120
				<u>Proprietary Entry</u> None			

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4. To record current-year obligations.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
N/A				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	25,000	25,000	B306

5. To record the payment and disbursement of funds.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
N/A				<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury	25,000	25,000	B107

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Pre-Closing Adjusted Trial Balances ⁴					
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	Special Fund Expenditure Account TAFS 14X5494	DR	CR
<u>Budgetary</u>			<u>Budgetary</u>		
N/A			411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	90,000	
<u>Proprietary</u>			420100 Total Actual Resources - Collected	60,000	
101000 Fund Balance With Treasury	105,000		445000 Unapportioned Authority		110,000
331000 Cumulative Results of Operations		75,000	451000 Apportionments		0
574500 Appropriated Earmarked Receipts Transferred Out	90,000		461000 Allotments – Realized Resources		15,000
590000 Other Revenue	<u>0</u>	<u>120,000</u>	480100 Undelivered Orders – Obligations, Unpaid		0
TOTAL	195,000	195,000	490200 Delivered Orders – Obligations, Paid	<u>0</u>	<u>25,000</u>
			TOTAL	150,000	150,000
			<u>Proprietary</u>		
			101000 Fund Balance With Treasury	125,000	
			331000 Cumulative Results of Operations		60,000
			574000 Appropriated Earmarked Receipts Transferred In		90,000
			610000 Operating Expenses/Program Costs	<u>25,000</u>	<u>0</u>
			TOTAL	150,000	150,000

⁴ NOTE: Separate trial balances for the receipt and expenditure accounts are submitted to the Department of the Treasury, via GTAS.

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Closing Entries

6. To record the consolidation of actual net-funded resources.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
N/A				<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts <u>Proprietary Entry</u> None	90,000	90,000	F302

7. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Trust Fund Expenditure Account TAFS 12X8015	DR	CR	TC
				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority <u>Proprietary Entry</u> None	15,000	15,000	F308

8. To record the closing of paid delivered orders to total actual resources.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
N/A				<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	25,000	25,000	F314

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9. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	TC	Special Fund Expenditure Account TAFS 14X5494	DR	CR	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 590000 Other Revenue	120,000			<u>Proprietary Entry</u> 574000 Appropriated Earmarked Receipts			F336
331000 Cumulative Results of Operations		30,000		Transferred In	90,000		
574500 Appropriated Earmarked Receipts Transferred Out		90,000		331000 Cumulative Results of Operations		65,000	
				610000 Operating Expenses/Program Costs		25,000	

Post-Closing Trial Balances					
Special Fund “Unavailable” Receipt Account TAS 5494.01	DR	CR	Special Fund Expenditure Account TAFS 14X5494	DR	CR
<u>Budgetary</u> None			<u>Budgetary</u> 420100 Total Actual Resources - Collected	125,000	
			445000 Unapportioned Authority	<u>0</u>	<u>125,000</u>
			TOTAL	125,000	125,000
<u>Proprietary</u> 101000 Fund Balance With Treasury	105,000		<u>Proprietary</u> 101000 Fund Balance With Treasury	125,000	
331000 Cumulative Results of Operations	<u>0</u>	<u>105,000</u>	331000 Cumulative Results of Operations	<u>0</u>	<u>125,000</u>
TOTAL	105,000	105,000	TOTAL	125,000	125,000

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SF 133: STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and SCHEDULE P: PROGRAM AND FINANCING (P&F)

	Special Fund “Unavailable” Receipt Account TAS 5494.01 ⁵		Special Fund Expenditure Account TAFS 14X5494	
	SF133 Line	P&F Line	SF133 Line	P&F Line
OBLIGATIONS BY PROGRAM ACTIVITY	N/A			
0900 Total new obligations (490200E)				25,000
BUDGETARY RESOURCES				
Unobligated balance:				
1000 Unobligated balance brought forward, October 1 (420100B)			60,000	60,000
Budget Authority:				
Appropriations:				
Mandatory:				
1200 Appropriation (411300E)			90,000	90,000
1910 Total budgetary resources (This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].)			150,000	
1930 Total budgetary resources available (This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800				

⁵ Receipt accounts do not produce SF 133 or P&F reports.

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through 1827, and 1901 (P&F].)				150,000
Memorandum (Non-Add) Entries:				
1941 Unexpired unobligated balance carried forward, end of year (445000E, 461000E)				125,000
STATUS OF BUDGETARY RESOURCES				
Obligations incurred:				
Direct:				
2001 Category A (by quarter) (490200E)			25,000	
Unobligated Balance				
Apportioned				
2201 Available in the current period (461000E)			15,000	
Unapportioned				
2403 Other (445000E)			110,000	
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)			150,000	
CHANGE IN OBLIGATED BALANCE				
Obligated balance, start of year (net):				
3030 Obligations incurred, unexpired accounts (490200E)			25,000	25,000
3040 Outlays (gross) (-) (490200E)			(25,000)	(25,000)
BUDGET AUTHORITY AND OUTLAYS, NET				
Mandatory:				
Gross budget authority and outlays:				
4090 Budget authority, gross (This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600				

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through 1622, and 1800 through 1827 (P&F].)			90,000	90,000
4100 Outlays from new mandatory authority (490200E)			25,000	25,000
4110 Total outlays, gross (490200E)			25,000	25,000
4160 Budget authority, net (mandatory) (This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).)			90,000	90,000
4170 Outlays, net (mandatory) (This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.)			25,000	25,000
4180 Budget authority, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4070 and 4160.)			90,000	90,000
4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4080 and 4170.)			25,000	25,000

FMS 2108: YEAREND CLOSING STATEMENT

	Special Fund “Unavailable” Receipt Account TAS 5494.01⁶	Special Fund Expenditure Account TAFS 14X5494
Column 2 Preclosing Unexpended Balance (101000E)		125,000
Column 6 Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)		125,000
Column 11 Unobligated Balance (445000E, 461000E)		125,000

⁶ Receipt accounts do not produce an FMS 2108.

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BALANCE SHEET	
	Special Fund Receipt/Expenditure Accounts
Assets:	
Intragovernmental:	
1. Fund Balance With Treasury (Note 3) (101000E)	230,000
15. Total Assets (calc 1..5)	<u>230,000</u>
Liabilities:	
28. Total Liabilities (calc 20..27)	<u>0</u>
Net Position:	
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (331000B, 574000E, 574500E, 590000E, 610000E)	230,000
34. Total Net Position (calc.)	230,000
35. Total Liabilities and Net Position (calc.)	<u>230,000</u>

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STATEMENT OF NET COST	
	Special Fund Receipt/Expenditure Accounts
Program Costs:	
1. Gross costs (Note 22) (610000E)	25,000
3. Net Program Costs (sum of 1 minus 2)	25,000
8. Net cost of operations	<u>25,000</u>

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STATEMENT OF CHANGES IN NET POSITION		
	Special Fund Receipt/Expenditure Accounts	
	All Other Funds	Earmarked Funds
Cumulative Results of Operations:		
1. Beginning Balances (331000B)		135,000
3. Beginning Balances, as Adjusted (calc)		135,000
Budgetary Financing Sources:		
6. Nonexchange Revenue (590000E)		120,000
8. Transfers-In/Out Without Reimbursement (+/-) (574000E, 574500E)		0
14. Total Financing Sources (sum of 4 through 14)		120,000
15. Net Cost of Operations (+/-)	0	25,000
16. Net Change (sum of 14 minus 15)	0	95,000
17. Cumulative Results of Operations (sum of 3 and 16)		230,000
27. Net Position (sum of 17 and 26)	<u>0</u>	<u>230,000</u>

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STATEMENT OF BUDGETARY RESOURCES	Special Fund Receipt/Expenditure Accounts
BUDGETARY RESOURCES:	
1000 Unobligated balance brought forward, October (420100B)	60,000
1290 Appropriations (discretionary and mandatory) (411300E)	90,000
1910 Total Budgetary Resources (This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.)	150,000
STATUS OF BUDGETARY RESOURCES:	
2190 Obligations incurred (490200E)	25,000
2204 Apportioned (461000E)	15,000
2404 Unapportioned (445000E)	110,000
2490 Unobligated balance brought forward, end of year (This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.)	125,000
2500 Total Budgetary Resources (This line is calculated. Equals sum of SBR lines 2190 and 2490.)	150,000
CHANGE IN OBLIGATED BALANCE:	
3032 Obligations incurred (490200E)	25,000
3040 Outlays, (gross) (-) (490200E)	25,000
3100 Obligated balance, end of year (net) (This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and 3091.)	25,000
BUDGET AUTHORITY AND OUTLAYS, NET:	
4175 Budget authority, gross (discretionary and mandatory) (This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.)	90,000
4180 Budget Authority, net (discretionary and mandatory) (This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.)	90,000
4185 Outlays, gross (discretionary and mandatory) (490200E)	25,000
4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of	

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "UNAVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

SBR lines 4176 and 4177.)	25,000
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Attachment B

Appropriated Trust or Special Fund Receipts

Derived from “*Available*” Trust or Special Fund Receipt Accounts

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

Attachment B – Appropriations from “Available” Trust or Special Fund Receipt Accounts

Scenario Assumptions

- The Budget Enforcement Act (BEA) category for illustration purposes is Mandatory
- The Trust Fund Receipt Account Treasury Account Symbol (TAS) displayed is:
 - **8015.001, “Deposits of Fees, Inspection and Grading of Farm Products, Agricultural Marketing Service”⁷
- The Trust Fund Expenditure Account Treasury Appropriation Fund Symbol (TAFS) displayed is:
 - 12X8015, “Refunds, Inspection and Grading of Farm Products, Agricultural Marketing Service”
- This scenario follows USSGL TFM S2 12-03 (July 2012), Part 2 Fiscal 2013 crosswalks, and Part 3 “GTAS Implementation Testing” Fiscal 2014 format of USSGL accounts and attributes

⁷ The “**” is the marking displayed in TFM Volume 1, Supplement 1, “Federal Account Symbols and Titles: The FAST Book,” for all trust and special fund receipt accounts designated as “Available”

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

Listing of USSGL Accounts Used in This Scenario (Attachment B)

**Account
Number**

Account Name

Budgetary

411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
420100	Total Actual Resources – Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid

Proprietary

101000	Fund Balance With Treasury
331000	Cumulative Results of Operations
590000	Other Revenue
610000	Operating Expenses/Program Costs

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

Illustrative Transactions

Beginning Trial Balances			
Trust Fund “Available” Receipt Account TAS 8015.001	Trust Fund Expenditure Account TAFS 12X8015	DR	CR
N/A*	<u>Budgetary</u> 420100 Total Actual Resources - Collected 60,000 445000 Unapportioned Authority <u>0</u> TOTAL 60,000 60,000		
	<u>Proprietary</u> 101000 Fund Balance With Treasury 60,000 331000 Cumulative Results of Operations <u>0</u> TOTAL 60,000 60,000		

* NOTE: “Available” trust or special fund receipt accounts never carry a beginning balance. Receipts that are deposited/credited during the year to available trust or special fund receipt accounts are automatically appropriated (a.k.a. “invisible warrant”) to the corresponding trust or special fund expenditure account. There is no ‘document’ processed that moves the fund balance.

Therefore, all accounting entries that follow are illustrated in the trust fund expenditure account. Funds with investment authority are immediately available for investment. Budget authority is either available or unavailable for obligation based on legislative stipulations.

Furthermore, only one trial balance, that of the expenditure account TAFS, is submitted to the Department of the Treasury, via the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

1. To record the collection of revenue associated with an <i>available</i> trust fund receipt account, in which the revenue is immediately available for obligation. Receipts are deposited and credited to trust fund receipt account TAS 8015.001, and automatically appropriated (“invisible warrant”) to the corresponding trust fund expenditure account TAFS 12X8015.				
Trust Fund Expenditure Account TAFS 12X8015		DR	CR	TC
<u>Budgetary Entry</u>				
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	120,000		
445000	Unapportioned Authority		120,000	
				A186
<u>Proprietary Entry</u>				
101000	Fund Balance With Treasury	120,000		
590000	Other Revenue		120,000	

2. To record budgetary authority apportioned by the Office of Management and Budget and subsequently allotted.				
Trust Fund Expenditure Account TAFS 12X8015		DR	CR	TC
<u>Budgetary Entry</u>				
445000	Unapportioned Authority	40,000		
451000	Apportionments		40,000	
451000	Apportionments	40,000		
461000	Allotments – Realized Resources		40,000	
				A120
<u>Proprietary Entry</u>				
None				

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

3. To record current-year obligations.				
Trust Fund Expenditure Account TAFS 12X8015		DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid		25,000	25,000	B306
<u>Proprietary Entry</u> None				

4. To record the payment and disbursement of funds.				
Trust Fund Expenditure Account TAFS 12X8015		DR	CR	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid		25,000	25,000	B107
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury		25,000	25,000	

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

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Pre-Closing Adjusted Trial Balances		
Trust Fund Expenditure Account TAFS 12X8015	DR	CR
<u>Budgetary</u>		
411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	120,000	
420100 Total Actual Resources - Collected	60,000	
445000 Unapportioned Authority		140,000
451000 Apportionments		0
461000 Allotments – Realized Resources		15,000
480100 Undelivered Orders – Obligations, Unpaid		0
490200 Delivered Orders – Obligations, Paid	<u>0</u>	<u>25,000</u>
TOTAL	180,000	180,000
<u>Proprietary</u>		
101000 Fund Balance With Treasury	155,000	
331000 Cumulative Results of Operations		60,000
590000 Other Revenue		120,000
610000 Operating Expenses/Program Costs	<u>25,000</u>	<u>0</u>
TOTAL	180,000	180,000

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

Closing Entries

5. To record the consolidation of actual net-funded resources.			
Trust Fund Expenditure Account TAFS 12X8015	DR	CR	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	120,000	120,000	F302
<u>Proprietary Entry</u> None			

6. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.			
Trust Fund Expenditure Account TAFS 12X8015	DR	CR	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 445000 Unapportioned Authority	15,000	15,000	F308
<u>Proprietary Entry</u> None			

7. To record the closing of paid delivered orders to total actual resources.			
Trust Fund Expenditure Account TAFS 12X8015	DR	CR	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	25,000	25,000	F314
<u>Proprietary Entry</u> None			

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "AVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

8. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.				
Trust Fund Expenditure Account TAFS 12X8015		DR	CR	TC
<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> 590000 Other Revenue Transferred In 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs		120,000	95,000 25,000	F336

Post-Closing Trial Balances			
Trust Fund Expenditure Account TAFS 12X8015		DR	CR
<u>Budgetary</u> 420100 Total Actual Resources - Collected 445000 Unapportioned Authority TOTAL		155,000 <u>0</u> 155,000	<u>155,000</u> 155,000
<u>Proprietary</u> 101000 Fund Balance With Treasury 331000 Cumulative Results of Operations TOTAL		155,000 <u>0</u> 155,000	<u>155,000</u> 155,000

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

SF 133: STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES and SCHEDULE P: PROGRAM AND FINANCING (P&F)

	Trust Fund Expenditure Account TAFS 12X8015	
	SF133 Line	P&F Line
BUDGETARY RESOURCES		
All accounts:		
0900 Total new obligations (490200E)		25,000
Unobligated balance:		
1000 Unobligated balance brought forward, October 1 (420100B)	60,000	60,000
Budget Authority:		
Appropriations:		
Mandatory:		
1200 Appropriation (411400E)	120,000	120,000
1910 Total budgetary resources (This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].)	180,000	
1930 Total budgetary resources available (This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].)		180,000
Memorandum (Non-Add) Entries:		
1941 Unexpired unobligated balance carried forward, end of year		

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

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(445000E, 461000E)		155,000
STATUS OF BUDGETARY RESOURCES		
Obligations incurred:		
Direct:		
2001 Category A (by quarter) (490200E)	25,000	
Unobligated Balance		
Apportioned		
2201 Available in the current period (461000E)	15,000	
Unapportioned		
2403 Other (445000E)	140,000	
2500 Total budgetary resources (Sum of lines 2001..2403. Also equals line 1910 of the Schedule of Budgetary Resources)	180,000	
CHANGE IN OBLIGATED BALANCE		
Obligated balance, start of year (net):		
3030 Obligations incurred, unexpired accounts (490200E)	25,000	25,000
3040 Outlays (gross) (-) (490200E)	(25,000)	(25,000)
BUDGET AUTHORITY AND OUTLAYS, NET		
Mandatory:		
Gross budget authority and outlays:		
4090 Budget authority, gross (This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)].)	120,000	120,000
4100 Outlays from new mandatory authority (490200E)	25,000	25,000
4110 Total outlays, gross (490200E)	25,000	25,000

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

4160 Budget authority, net (mandatory) (This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).)	120,000	120,000
4170 Outlays, net (mandatory) (This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.)	25,000	25,000
4180 Budget authority, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4070 and 4160.)	120,000	120,000
4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of lines 4080 and 4170.)	25,000	25,000

FMS 2108: YEAREND CLOSING STATEMENT	
	Trust Fund Expenditure Account TAFS 12X8015
Column 2 Preclosing Unexpended Balance (101000E)	155,000
Column 6 Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)	155,000
Column 11 Unobligated Balance (445000E, 461000E)	155,000

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "AVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

BALANCE SHEET	
	Trust Fund Expenditure Account TAFS 12X8015
Assets:	
Intragovernmental:	
1. Fund Balance With Treasury (Note 3) (101000E)	155,000
15. Total Assets (calc 1..5)	<u>155,000</u>
Liabilities:	
28. Total Liabilities (calc 20..27)	0
Net Position:	
32. Cumulative Results of Operations – Earmarked Funds (Note 21) (331000B, 590000E, 610000E)	155,000
34. Total Net Position (calc.)	155,000
35. Total Liabilities and Net Position (calc.)	<u>155,000</u>

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "AVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

STATEMENT OF NET COST	
	Trust Fund Expenditure Account TAFS 12X8015
Program Costs:	
1. Gross costs (Note 22) (610000E)	25,000
3. Net Program Costs (sum of 1 minus 2)	25,000
8. Net cost of operations	<u>25,000</u>

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "AVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

STATEMENT OF CHANGES IN NET POSITION		
	Trust Fund Expenditure Account TAFS 12X8015	
	All Other Funds	Earmarked Funds
Cumulative Results of Operations:		
1. Beginning Balances (331000B)		60,000
3. Beginning Balances, as Adjusted (calc)		60,000
Budgetary Financing Sources:		
6. Nonexchange Revenue (590000E)		120,000
14. Total Financing Sources (sum of 4 through 14)		120,000
15. Net Cost of Operations (+/-)	0	25,000
16. Net Change (sum of 14 minus 15)	0	95,000
17. Cumulative Results of Operations (sum of 3 and 16)		155,000
27. Net Position (sum of 17 and 26)	0	<u>155,000</u>

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

STATEMENT OF BUDGETARY RESOURCES	Trust Fund Expenditure Account TAFS 12X8015
BUDGETARY RESOURCES:	
1000 Unobligated balance brought forward, October (420100B)	60,000
1290 Appropriations (discretionary and mandatory) (411400E)	120,000
1910 Total Budgetary Resources (This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.)	180,000
STATUS OF BUDGETARY RESOURCES:	
2190 Obligations incurred (490200E)	25,000
2204 Apportioned (461000E)	15,000
2404 Unapportioned (445000E)	140,000
2490 Unobligated balance brought forward, end of year (This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.)	155,000
2500 Total Budgetary Resources (This line is calculated. Equals sum of SBR lines 2190 and 2490.)	180,000
CHANGE IN OBLIGATED BALANCE:	
3032 Obligations incurred (490200E)	25,000
3040 Outlays, (gross) (-) (490200E)	25,000
3100 Obligated balance, end of year (net) (This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and 3091.)	25,000
BUDGET AUTHORITY AND OUTLAYS, NET:	
4175 Budget authority, gross (discretionary and mandatory) (This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.)	120,000
4180 Budget Authority, net (discretionary and mandatory) (This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.)	120,000
4185 Outlays, gross (discretionary and mandatory) (490200E)	25,000

APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DERIVED FROM "AVAILABLE" TRUST OR SPECIAL FUND RECEIPT ACCOUNTS

4190 Outlays, net (discretionary and mandatory) (This line is calculated. Equals sum of SBR lines 4176 and 4177.)	25,000
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