

Scenario IIA - Special/Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Corresponds to Trust Fund Guide Scenario IV - Trust Fund Investments
Appropriation Rescinded but *not* Cancelled**

This scenario addresses invested available trust TAFS with unobligated funds not subject to apportionment and excludes the Treasury managed Trust funds. It displays use of USSGL account 4382 - Rescission – New Budget Authority - Special and Trust TAFS Designated by Treasury as Available.

USSGL account 4386 - Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS designated by Treasury as Available must be used in place of USSGL 4382 if OMB directs agencies to report rescissions as reductions in the SF-133 line 6E and the corresponding lines of the Schedule P. USSGL 4383 – Rescission – Prior Year – Special and Trust TAFS designated by Treasury as Available may also be used with this scenario since there can be unobligated balances at year-end. USSGL accounts 4382, 4383 and 4386 will be available for use in FY 2003. USSGL account 4384 will be available for use in FY 2002.

YEAR 1

1. Record appropriated receipts from Federal sources into a trust fund. The receipts are deposited into an available trust fund receipt account, and are automatically credited to the corresponding expenditure account. (TC A186)

<u>Budgetary</u>		
4114 Appropriated Trust or Special Fd Receipts	10,000	
4620 Unobligated Funds Not Subject to Apportionment		10,000
<u>Proprietary</u>		
1010 Fund Balance with Treasury	10,000	
5800 Tax Revenue Collected		10,000

2. Record the immediate investment of the receipts in US Treasury Security at par value. (TC B124)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
1610 Investments in US Treas Sec iss by PD	10,000	
1010 Fund Balance with Treasury		10,000

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3. Record an enacted rescission of \$500. (TC A135)

<u>Budgetary</u>		
4620 Unobligated Funds not Subject to Apportionment	500	
4382 Rescission – New Budget Authority Sp & Tr TAFS desig by Treas as Avail		500
<u>Proprietary</u>		
No entry.		

PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 1

<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	10,000	
4382 Rescission – New Budget Authority - Sp & Tr TAFS desig by Treas as Available		500
4620 Unobligated Funds not Subject to Apportionment		<u>9,500</u>
	<u>10,000</u>	<u>10,000</u>
<u>Proprietary</u>		
1610 Investments in US Treas Sec Iss by PD	10,000	
5800 Tax Revenue Collected	<u>0</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>

Closing Entries

4. To record the consolidation of actual net-funded resources. (TC F204)

<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000	
4114 Approp Trust or Sp Fd Receipt		10,000
<u>Proprietary</u>		
No entry.		

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5. To reclassify the rescission. (TC F246)

<u>Budgetary</u>		
4382 Rescission – New Budget Authority - Spec & Tr TAFS desig by Treas as Avail	500	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as avail		500
<u>Proprietary</u>		
No entry.		

6. To record the closing of revenues and expenses to cumulative results of operations. (TC F228)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
5800 Tax Revenue Collected	10,000	
3310 Cumulative Results of Ops		10,000

POST-CLOSING TRIAL BALANCE YEAR 1

<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as avail		500
4620 Unobligated Funds Not Subject to Apport	<u> </u>	<u>9,500</u>
	<u>10,000</u>	<u>10,000</u>
<u>Proprietary</u>		
1610 Invest in US Treas Sec iss by PD	10,000	
3310 Cumulative Results of Operations	<u> 0</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>

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SF-2108 YEAR 1

Column 5	1010	0
Column 6	1610	10,000
Column 11	4382	500
	4620	9,500

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

SF 133 Report on Budget Execution and Budgetary Resources YEAR 1

Line	Budget Authority	
Line 1A	Appropriations	
	4114E (10,000)	<u>10,000</u>
Total Line 1		<u>10,000</u>
Line 5	Temporarily not avail pursuant to P.L.	
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to Public Law xxx-xxx	
Line 7	Total budgetary resources	<u><u>9,500</u></u>
Line 9B	Exempt from apportionment (4620E)	<u>9,500</u>
Line 11	Total status of budgetary resources	<u><u>9,500</u></u>

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Schedule N Unavailable Collections YR 1

0199 Balance, start of year	0	From prior year Schedule N, Line 0799
02XX Receipts	<u>10,000</u>	From Schedule R
0400 Total: balances & collections	10,000	SUM
05XX Appropriations (-)	(10,000)	From Sch P, this scenario lines 6026
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in Sch N
0620 Reduction pursuant to Public Law	<u>500</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u><u>500</u></u>	

Schedule P Program and Financing YEAR 1

2200 New budget authority (gross) (line 6250)	9,500
2395 Total new obligations (-) (line 1000)	0
6026 Appropriation (trust fund) (4114E)	10,000
6035 Appropriation rescinded (-) (4382E)	<u>(500)</u>
6250 Appropriation, (total)	<u>9,500</u>
7240 Obligated balance, soy	0
7310 Total new obligations (+) (line 1000)	0
7440 Obligated balance, eoy	0
8700 Total outlays (gross)	0
8900 Budget authority (net)	9,500
9000 Outlays (net)	0
9201 Total investments, soy: Federal securities (1610B)	0
9202 Total investments, eoy: Federal securities (1610E)	10,000

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Appropriation Rescinded but *not* Cancelled**

Form and Content Balance Sheet YEAR 1

Assets

Intragovernmental	
2. Investments 1610E	<u>10,000</u>
6. Total Intragovernmental	<u>10,000</u>
15. Total assets	<u>10,000</u>

Net Position

30. Cumulative results of operations (3310E)	<u>10,000</u>
31. Total net position	<u>10,000</u>
32. Total liabilities and net position	<u>10,000</u>

Form and Content Statement of Net Cost YEAR 1

Program Costs

1. Intragovernmental gross costs	
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	<u>0</u>
6. Net costs with the public	<u>0</u>
7. Total net cost	<u>0</u>
10. Net Cost of Operations	<u>0</u>

Scenario IIA - Special/Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Corresponds to Trust Fund Guide Scenario IV - Trust Fund Investments
Appropriation Rescinded but *not* Cancelled**

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

	CumRes	UnexAp
Budgetary Financing Sources:		
8. Nonexchange revenue (5800E)	10,000	0
	<u>0</u>	<u>0</u>
16. Total Financing Sources	10,000	0
17. Net Cost of Operations	<u>0</u>	<u>0</u>
18. Ending Balances	<u><u>10,000</u></u>	<u><u>0</u></u>

Form and Content Statement of Financing YEAR 1

Resources used to Finance Activities:

Budgetary Resources Obligated

1. Obligations incurred	0
3. Obligations net of offsetting collections & recoveries (1-2)	0
4. Less: Offsetting receipts (5800E)	(10,000)
5. Net Obligations (3-4)	<u>10,000</u>
11. Total resources used to finance activities	10,000

Resources used to finance items not part of the net cost of operations:

12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B)	0
14. Budgetary offsetting collections and receipts that do not affect net cost of operations	
14b. Other (5800E)	10,000
17. Total resources used to finance items not part of the net cost of operations (12-16)	10,000
18. Total resources used to finance the net Cost of operations (11-17)	0
30. Net Cost of Operations (18+29)	0

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Appropriation Rescinded but *not* Cancelled**

YEAR 2

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

<u>Budgetary</u> 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as Available 4620 Unobligated Funds Not Subject to Apportionment	500	500
<u>Proprietary</u> No entry.		

2. Record appropriated receipts from Federal sources into a trust fund. The receipts are deposited into an available trust fund receipt account, and are automatically credited to the corresponding expenditure account. (TC A186)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	6,000	6,000
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	6,000	6,000

3. Record the immediate investment of the receipts in US Treas Security at par value. (TC B124)

<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Investements in US Treas Sec iss by PD 1010 Fund Balance with Treasury	6,000	6,000

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4. Record a current year (year 2) enacted rescission of \$500. (TC A218)

<u>Budgetary</u>		
4620 Unobligated Funds not Subject to Apportionment	500	
4382 Rescission – New Budget Authority - Sp & Tr TAFS desig by Treas as Avail		500
<u>Proprietary</u>		
No entry.		

PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 2

<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000	
4114 Approp Trust or Special Fund Receipts	6,000	
4382 Rescission – New Budget Authority - Sp & Tr TAFS desig by Treas as Available		500
4620 Unobligated Funds not Subject to Apportionment	<u> </u>	<u>15,500</u>
	<u>16,000</u>	<u>16,000</u>
<u>Proprietary</u>		
1610 Investments in US Treas Sec Iss by PD	16,000	
3310 Cumulative Results of Operations		10,000
5800 Tax Revenue Collected	<u> 0</u>	<u>6,000</u>
	<u>16,000</u>	<u>16,000</u>

Closing Entries

5. To record the consolidation of actual net-funded resources. (TC F204)

<u>Budgetary</u>		
4201 Total Actual Resources Collected	6,000	
4114 Approp Trust or Sp Fd Receipt		6,000
<u>Proprietary</u>		
No entry.		

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6. To reclassify the rescission. (TC F246)

<u>Budgetary</u>		
4382 Rescission – New Budget Authority - Spec & Tr TAFS desig by Treas as Avail	500	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as avail		500
<u>Proprietary</u>		
No entry.		

7. To record the closing of revenues and expenses to cumulative results of operations. (TC F228)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
5800 Tax Revenue Collected	6,000	
3310 Cumulative Results of Ops		6,000

POST-CLOSING TRIAL BALANCE YEAR 2

<u>Budgetary</u>		
4201 Total Actual Resources Collected	16,000	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as avail		500
4620 Unobligated Funds Not Subject to Apport	<u> </u>	<u>15,500</u>
	<u>16,000</u>	<u>16,000</u>
<u>Proprietary</u>		
1610 Invest in US Treas Sec iss by PD	16,000	
3310 Cumulative Results of Operations	<u> 0</u>	<u>16,000</u>
	<u>16,000</u>	<u>16,000</u>

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SF-2108 YEAR 2

Column 5	1010	0
Column 6	1610	16,000
Column 11	4382	500
	4620	15,500

Columns 4+5+6+7+8-9-10 = Column 11
BPD: 0+0+16,000+0+0+0 = 500+15,500

SF 133 Report on Budget Execution and Budgetary Resources YEAR 2

Line	Budget Authority	
Line 1A	Appropriations	
	4114E+4384E-B(6,000+(0-(500)))	<u>6,500</u>
Total Line 1		6,500
Line 2A	Unobligated balance, beginning of period	
	(4201B+4384B) (10,000+(500))	9,500
Line 5	Temporarily not avail pursuant to P.L.	
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to Public Law xxx-xxx	
Line 7	Total budgetary resources	<u><u>15,500</u></u>
Line 9B	Exempt from apportionment (4620E)	<u>15,500</u>
Line 11	Total status of budgetary resources	<u><u>15,500</u></u>

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Schedule N Unavailable Collections YR 2

0199 Balance, start of year	500	From prior year Schedule N, Line 0799
02XX Receipts	<u>6,000</u>	From Schedule R
0400 Total: balances & collections	6,500	SUM
05XX Appropriations (-)	(6,500)	From Sch P, this scenario lines 6026
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in Sch N
0620 Reduction pursuant to Public Law	<u>500</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u><u>500</u></u>	

Schedule P Program and Financing YEAR 2

2140 Unob bal carried fwd, start of year (+) (4201B+4384B) (10,000+(500))	9,500
2200 New budget authority (gross) (line 6250)	<u>6,000</u>
2390 Total budgetary resources available for obligation	15,500
2395 Total new obligations (-) (line 1000)	<u>0</u>
2440 Unob bal end of year	15,500
6026 Appropriation (trust fund) (4114E+4384E-B) (6,000+(0-(500)))	6,500
6035 Appropriation rescinded (-) (4382E)	<u>(500)</u>
6250 Appropriation, (total)	<u>6,000</u>
7240 Obligated balance, soy	0
7310 Total new obligations (+) (line 1000)	0
7440 Obligated balance, eoy	0
8700 Total outlays (gross)	0
8900 Budget authority (net)	15,500
9000 Outlays (net)	0
9201 Total investments, soy: Federal securities (1610B)	10,000
9202 Total investments, eoy: Federal securities (1610E)	16,000

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Form and Content Balance Sheet YEAR 2

Assets

Intragovernmental	
2. Investments 1610E	<u>16,000</u>
6. Total Intragovernmental	<u>16,000</u>
15. Total assets	<u>16,000</u>

Net Position

30. Cumulative results of operations (3310E)	<u>16,000</u>
31. Total net position	<u>16,000</u>
32. Total liabilities and net position	<u>16,000</u>

Form and Content Statement of Net Cost YEAR 2

Program Costs

2. Intragovernmental gross costs	
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	<u>0</u>
6. Net costs with the public	<u>0</u>
7. Total net cost	<u>0</u>
10. Net Cost of Operations	<u>0</u>

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

	CumRes	UnexAp
1. Beginning balances (3310B)	10,000	0
2. Prior period adjustments		<u>0</u>
3. Beginning balances, as adjusted	10,000	0
Budgetary Financing Sources:		
8. Nonexchange revenue (5800E)	6,000	0
	<u>0</u>	<u>0</u>
16. Total Financing Sources	16,000	0
17. Net Cost of Operations	<u>0</u>	<u>0</u>
18. Ending Balances	<u><u>16,000</u></u>	<u><u>0</u></u>

Form and Content Statement of Financing YEAR 2

Resources used to Finance Activities:

Budgetary Resources Obligated

1. Obligations incurred	0
3. Obligations net of offsetting collections & recoveries (1-2)	0
4. Less: Offsetting receipts (5800E)	(6,000)
5. Net Obligations (3-4)	<u>6,000</u>
11. Total resources used to finance activities	6,000
Resources used to finance items not part of the net cost of operations:	
12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B)	0
14. Budgetary offsetting collections and receipts that do not affect net cost of operations 14b. Other (5800E)	<u>6,000</u>
17. Total resources used to finance items not part of the net cost of operations (12-16)	6,000
18. Total resources used to finance the net Cost of operations (11-17)	<u>0</u>
30. Net Cost of Operations (18+29)	0