



RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

EFFECTIVE FISCAL 2026

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Contents

Version Control

Version	Date	Reviewer(s)	Description of Changes
1.0	2/2000	N/A	Original
2.0	10/2023	Josh Hudkins	Updated with new Branch SOP format, scenario formatting detail, USSGL Accounts, and Transactions; Added new USSGL account.

Background

Definitions from the TFM Glossary:

Special Fund Expenditure Account: This is a type of Treasury Account Symbol that the Bureau of Fiscal Service establishes to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

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 to other receipt accounts, in whole or in part, before taking appropriation warrant action.

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. 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, except that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances involving dedicated collections for current year obligations and expenditures, these funds are placed in an unavailable receipt account until the Bureau of the Fiscal Service prepares a warrant to move the funds to a current fiscal year expenditure account.

Trust Fund Expenditure Account: This is a type of Treasury Account Symbol that the Bureau of Fiscal Service establishes 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.

Special Fund Receipt Accounts: Fiscal Service credits special fund receipt accounts with receipts from specific sources collected by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending upon statutory requirements.¹

¹ TFM Volume I, Part 2, Chapter 1500, Section 1530.15 – Special Fund Receipt Accounts

Trust Fund Receipt Accounts: Fiscal Service 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, the terms of the trust agreement, and other provisions of law.²

Treasury Documentation:

Unavailable Special/Trust Fund Receipt Account

An unavailable special/trust fund receipt account holds balances until legislation is enacted which allows an agency to obligate, expend, and disburse those balances. The balances will be appropriated from the unavailable special/trust fund receipt account to a special/trust fund expenditure account via a warrant. The warrant will specify from which receipt account the appropriation stems.

Available Special/Trust Fund Receipt Account

An available special/trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately without further action by Congress. The Treasury Central Accounting System, CARS, will automatically transfer the balances from the available special/trust fund receipt account into the special fund expenditure account with the same main account symbol.

Special/Trust Fund Expenditure Account

A special/trust fund expenditure account receives an appropriation from a special/trust fund receipt account either by warrant or automatic transfer, depending on the type of receipt account (unavailable/available).

Budget Presentation:

In the President's Budget Appendix volume, there is a budget schedule for special and trust fund receipts (Schedule N). Schedule N is an automatically generated schedule that shows the flow of funding into and out of special and non-revolving trust funds. It shows new receipts deposited into the fund, new appropriations taken out of the fund – including any amounts appropriated but precluded from obligation, and the remaining balances of unappropriated receipts (if any).³ For budgetary purposes, receipts deposited into a special or non-revolving trust fund can be either "available" or "unavailable". If the amounts are unavailable for obligation, they are included in the balances shown in schedule N.

² TFM Volume I, Part 2, Chapter 1500, Section 1530.20 – Trust Fund Receipt Accounts

³ OMB Circular No. A-11, Section 86.4 (August 2023)

Typically, an available special or trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately upon collection without further action by Congress. However, there are instances where Congress prohibits receipts or a portion thereof, from being immediately available for obligation. In turn, Congress may provide investment authority of these receipts prior to providing obligational authority.

This scenario will discuss the following types of receipts unavailable for obligation upon collection:

- I. Special/Trust Expenditure Account where associated receipts are collected and obligated/outlaid
- II. Special/Trust Expenditure Account where receipts (derived from a different special or trust fund expenditure account) are obligated/outlaid

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Listing of USSGL Accounts Used in Part 1 of This Scenario:

Account Number	Account Title
Budgetary	
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
412000	Anticipated Indefinite Appropriations
420100	Total Actual Resources - Collected
439400	Receipts Unavailable for Obligation Upon Collection
439403	Anticipated Receipts Unavailable for Obligation Upon Collection
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
134200	Interest Receivable - Investments
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
331000	Cumulative Results of Operations
531100	Interest Revenue - Investments
590000	Other Revenue
610000	Operating Expenses/Program Costs

Part 1 Special/Trust Expenditure Account where associated receipts are collected and obligated/outlaid

Year 1:

Scenario Assumptions:

- TAFS is a no-year special fund account.
- Special fund receipts are only available for investment purposes until such time that there is an appropriation enacted.
- Generally, the appropriation is derived via the annual appropriation act.
- While the presentation reflects a special fund expenditure account, this is also applicable to a trust fund expenditure account.

1. To record anticipated special fund receipts that are only available for investment purposes but have yet to be appropriated.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	500	500	A102

2. To record anticipated receipts unavailable for obligation upon collection.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection <u>Proprietary Entry</u> None	500	500	A122

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3. To record revenue to a special fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations	500	500	A201
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue ⁴	500	500	
Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection	500	500	A211

4. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600		B128
101000 Fund Balance With Treasury		500	
161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service		100	

⁴ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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5. Agency records accrued revenue from federal sources acquired at a discount.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 134200 Interest Receivable – Investments 531100 Interest Revenue - Investments	50	50	C422

6. To record the amortization of the discount on federal securities.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue – Investments	10	10	E117

**Pre-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	500
Total		500	500
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	50	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	100
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	10	-
531100	Interest Revenue - Investments	-	60
590000	Other Revenue	-	500
Total		660	660

NOTE: Financial Statements are not presented in this scenario. Historically crosswalks have been updated often, thus potentially causing confusion if the most current version of the crosswalk is not included, despite the background, transactions, and trial balances being accurate. Please reach out to the USSGL team at The Bureau of the Fiscal Service if you have questions on financial statement presentation.

Closing Entries – Year 1

1. To record the consolidation of actual net-funded resources for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	500	500	F302

2. To record the closing of revenue to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 531100 Interest Revenue – Investments 590000 Other Revenue 331000 Cumulative Results of Operations	 60 500	 560	 F336

**Post-Closing Trial Balance
Year 1**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources Collected	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	500
Total		500	500
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	50	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	100
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	10	-
331000	Cumulative Results of Operations	-	560
Total		660	660

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Part 1 Year 2:

1. An appropriation of \$300 was enacted. \$300 will be derived from receipts previously unavailable for obligation.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 439400 Receipts Unavailable for Obligation Upon Collection ⁵ 445000 Unapportioned - Unexpired Authority <u>Proprietary Entry</u> None	300	300	A190

2. To record anticipated special fund receipts that are only available for investment purposes but have yet to be appropriated.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None Also Post: <u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection <u>Proprietary Entry</u> None	880 880	880 880	A102 A122

⁵ USSGL account 439400 can only be debited to the extent that there is an outstanding credit balance.

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3. To record revenue to a special fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	880		A201
412000 Anticipated Indefinite Appropriations		880	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	880		
590000 Other Revenue ⁶		880	
Also Post:			
<u>Budgetary Entry</u>			
439403 Anticipated Receipts Unavailable for Obligation Upon Collection	880		A211
439400 Receipts Unavailable for Obligation Upon Collection		880	
<u>Proprietary Entry</u>			
None			

⁶ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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4. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount. The interest was previously accrued.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 439400 Receipts Unavailable for Obligation Upon Collection	50	50	A195
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 134200 Interest Receivable - Investments	50	50	

5. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount. (\$880 from #3 and \$50 from #4)			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	1,000	930 70	B128

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6. Agency apportions \$300 for the enacted appropriation (derived from receipts that were previously only available for investment purposes) made available by legislation in Transaction #1.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary Entry</u> None	300	300	A116

7. Agency records the allotment of authority for the \$300 in transaction #6.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	300	300	A120

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8. To record current-year undelivered orders without an advance.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	300	300	B306

9. Agency records accrued revenue from federal sources purchased at a discount.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 134200 Interest Receivable – Investments 531100 Interest Revenue - Investments	120	120	C422

10. To record the amortization of the discount on federal securities.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	25	25	E117

**Pre-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	930	-
420100	Total Actual Resources - Collected	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	1,130
480100	Undelivered Orders – Obligations, Unpaid	-	300
Total		1,430	1,430
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	120	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,600	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	170
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	35	-
331000	Cumulative Results of Operations	-	560
531100	Interest Revenue - Investments	-	145
590000	Other Revenue	-	880
Total		1,755	1,755

Closing Entries – Year 2

1. To record the consolidation of actual net-funded resources for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	930	930	F302

2. To record the closing of revenue to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 531100 Interest Revenue – Investments 590000 Other Revenue 331000 Cumulative Results of Operations	145 880	1,025	F336

**Post-Closing Trial Balance
Year 2**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources Collected	1,430	-
439400	Receipts Unavailable for Obligation Upon Collection	-	1,130
480100	Undelivered Orders – Obligations, Unpaid	-	300
Total		1,430	1,430
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	120	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,600	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	170
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	35	-
331000	Cumulative Results of Operations	-	1,585
Total		1,755	1,755

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Part 1 Year 3:

1. An appropriation of \$1,640 was enacted. \$1,130 was derived from receipts previously unavailable for obligation. Of this appropriation, \$1,130 can be apportioned and obligated.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 439400 Receipts Unavailable for Obligation Upon Collection 445000 Unapportioned - Unexpired Authority <u>Proprietary Entry</u> None	1,130	1,130	A190

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<p>2. To record anticipated special fund receipts (including earnings on investments) that are only available for investment purposes. Of the anticipated \$730, only \$510 will be available for obligation once realized. The remaining \$220 will be available only for investment purposes (\$730-510) and unavailable for obligation. Of the \$1,640 enacted appropriation, \$1,130 will be derived from receipts previously unavailable and \$510 will be derived from current fiscal year receipts.</p>			
	Debit	Credit	TC
<p><u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority</p>	730	730	A102
<p><u>Proprietary Entry</u> None</p>			
<p>Also Post: <u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection</p>	220	220	A122
<p><u>Proprietary Entry</u> None</p>			

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3. Agency apportions the enacted appropriation derived from special fund receipts of \$1,130 (See transaction #1.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary Entry</u> None	1,130	1,130	A116

4. On the same apportionment for Transaction #3, the agency apportions anticipated resources apportioned but not available for obligation until they are realized.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment <u>Proprietary Entry</u> None	510	510	A118

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5. To record revenue to a special fund, in which the revenue is immediately available for obligation upon collection. The revenue was anticipated in Transaction #2.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	470		A186
412000 Anticipated Indefinite Appropriations		470	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	470		
590000 Other Revenue ⁷		470	
Also Post:			
<u>Budgetary Entry</u>			
459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	470		A123
451000 Apportionments		470	
<u>Proprietary Entry</u>			
None			

⁷ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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6. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	490	470 20	B128

7. Agency records the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	1,600	1,600	A120
<u>Proprietary Entry</u> None			

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8. To record current-year undelivered orders without an advance.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	1,600	1,600	B306

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9. In order to make a disbursement of \$700, an investment security was coordinated to mature at the time of the projected disbursement.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	40		C124
412000 Anticipated Indefinite Appropriations		40	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	700		
161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	40		
161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		730	
161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		10	
Also Post:			
<u>Budgetary Entry</u>			
459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	40		A123
451000 Apportionments		40	
<u>Proprietary Entry</u>			
None			

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10. Agency pays \$700 of invoices (\$300 of obligations made in the previous year and \$400 for a current-year invoice.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	700	700	B107
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury	700	700	

11. Agency records the allotment of authority for the \$40 in transactions #9.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	40	40	A120
<u>Proprietary Entry</u> None			

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12. To record current-year undelivered orders without an advance.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	40	40	B306
<u>Proprietary Entry</u> None			

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13. To record revenue to a special fund, in which the revenue is <u>not</u> immediately available for obligation upon collection. However, the receipts of \$100 are available for investment. This \$100 was included in the anticipated amount in Transaction #2.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	100		A201
412000 Anticipated Indefinite Appropriations		100	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	100		
590000 Other Revenue ⁸		100	
Also Post:			
<u>Budgetary Entry</u>			
439403 Anticipated Receipts Unavailable for Obligation Upon Collection	100		A211
439400 Receipts Unavailable for Obligation Upon Collection		100	
<u>Proprietary Entry</u>			
None			

⁸ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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14. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount and the interest was previously accrued. This \$120 was included in the anticipated amount in Transaction #2.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	120		A195
412000 Anticipated Indefinite Appropriations		120	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	120		
134200 Interest Receivable - Investments		120	
Also Post:			
<u>Budgetary Entry</u>			
439403 Anticipated Receipts Unavailable for Obligation Upon Collection	120		A211
439400 Receipts Unavailable for Obligation Upon Collection		120	
<u>Proprietary Entry</u>			
None			

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15. Agency invests in Bureau of the Fiscal Service Securities acquired at a premium. (NOTE: For any federal investment that has premium or accrued interest at time of purchase, agencies should ensure that the ending balance in USSGL 439400 is sufficient to absorb the impact.)			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
439400 Receipts Unavailable for Obligation Upon Collection	25		
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts		25	B126
<u>Proprietary Entry</u>			
161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	195		
161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	25		
101000 Fund Balance With Treasury		220	

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16. To record the amortization of the discount on the purchased federal securities.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			E117
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	8	8	

17. Agency accrues interest receivable on investments purchased at a discount.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 134200 Interest Receivable – Investments 531100 Interest Revenue - Investments	380	380	C422

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18. To record the amortization of the discount on federal securities.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	21	21	E117

19. To record the amortization of the premium on federal securities.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 531100 Interest Revenue - Investments 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2	2	C611

**Pre-Closing Trial Balance
Year 3**

Account	Account Description	Debit	Credit
Budgetary			
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipt	705	-
420100	Total Actual Resources Collected	1,430	-
439400	Receipts Unavailable for Obligation Upon Collection	-	195
480100	Undelivered Orders – Obligations, Unpaid	-	1,240
490200	Delivered Orders - Obligations, Paid	-	700
Total		2,135	2,135
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	380	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,555	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	150
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	25	-
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	52	-
331000	Cumulative Results of Operations	-	1,585
531100	Interest Revenue - Investments	-	407
590000	Other Revenue	-	570
610000	Operating Expenses/Program Costs	700	-
Total		2,712	2,712

Closing Entries – Year 3

1. To record the consolidation of actual net-funded resources for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	705	705	F302

2. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations Paid 420100 Total Actual Resources - Collected <u>Proprietary Entry</u> None	700	700	F314

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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3. To record the closing of revenue to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			F336
<u>Proprietary Entry</u> 531100 Interest Revenue – Investments	407		
590000 Other Revenue	570		
331000 Cumulative Results of Operations		277	
610000 Operating Expenses/Program Costs		700	

**Post-Closing Trial Balance
Year 3**

Account	Account Description	Debit	Credit
Budgetary			
420100	Total Actual Resources Collected	1,435	-
439400	Receipts Unavailable for Obligation Upon Collection	-	195
480100	Undelivered Orders – Obligations, Unpaid	-	1,240
Total		1,435	1,435
Proprietary			
101000	Fund Balance With Treasury	-	-
134200	Interest Receivable – Investments	380	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,555	-
161100	Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	-	150
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	25	-
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	52	-
331000	Cumulative Results of Operations	-	1,862
Total		2,012	2,012

Part 2:

Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
Budgetary	
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
412000	Anticipated Indefinite Appropriations
412600	Amounts Appropriated From Specific Invested TAFS – Receivable
412700	Amounts Appropriated From Specific Invested TAFS - Payable
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
412900	Amounts Appropriated From Specific Invested TAFS – Transfers-Out
416000	Anticipated Transfers – Current-Year Authority
420100	Total Actual Resources - Collected
439400	Receipts Unavailable for Obligation Upon Collection
439403	Anticipated Receipts Unavailable for Obligation Upon Collection
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
Proprietary	
101000	Fund Balance With Treasury
133000	Receivable for Transfers of Currently Invested Balances
134200	Interest Receivable – Investments
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
215000	Payable for Transfers of Currently Invested Balances
331000	Cumulative Results of Operations
531100	Interest Revenue - Investments
575500	Non-Expenditure Financing Sources – Transfers-In - Other
576500	Non-Expenditure Financing Sources - Transfers-Out - Other
590000	Other Revenue
610000	Operating Expenses/Program Costs

Part 2: Special/Trust Expenditure Account where receipts (derived from a different special or trust fund expenditure account) are obligated/outlayed

Scenario Assumptions:

- TAFS is a no-year trust fund expenditure account.
- Trust fund receipts are only available for investment purposes until such time that there is an appropriation enacted.
- Generally, the appropriation is derived via the annual appropriation act.
- While the presentation reflects a trust fund expenditure account, this is also applicable to a special fund expenditure account.
- If the expenditure account #1 is a trust fund, then expenditure account #2 must be a trust fund. The same applies to situations for special funds.

Part 2 Year 1:

1. To record an anticipated appropriation available for investment purposes.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority	500	500	A102				
<u>Proprietary Entry</u> None							
Also Post: <u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection	500	500	A122				
<u>Proprietary Entry</u> None							

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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2. To record revenue to a trust fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust of Special Fund Receipts 412000 Anticipated Indefinite Appropriations <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue ⁹ Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection <u>Proprietary Entry</u> None	500	500	A201				
	500	500					
	500	500	A211				

⁹ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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3. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None							
<u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600	500 100	B128				

4. Agency records accrued interest in the receipt account from securities purchased at a discount.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 134200 Interest Receivable – Investments 531100 Interest Revenue - Investments	50	50	C422	<u>Proprietary Entry</u> None			

5. To record the amortization of the discount on federal securities.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	10	10	E117	<u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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**Pre-Closing Adjusted Trial Balance
Year 1**

		Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
Account	Description	Debit	Credit	Debit	Credit		
<u>Budgetary</u>							
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	500	-	-	-	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	500	-	-	-	500
Total		500	500			500	500
<u>Proprietary</u>							
101000	Fund Balance With Treasury	-	-	-	-	-	-
134200	Interest Receivable - Investments	50	-	-	-	50	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600	-	-	-	600	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	100	-	-	-	100
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	10	-	-	-	10	-
531100	Interest Revenue - Investments	-	60	-	-	-	60
590000	Other Revenue	-	500	-	-	-	500
Total		660	660	-	-	660	660

NOTE: Financial Statements are not presented in this scenario. Historically crosswalks have been updated often, thus potentially causing confusion if the most current version of the crosswalk is not included, despite the background, transactions, and trial balances being accurate. Please reach out to the USSGL team at The Bureau of the Fiscal Service if you have questions on financial statement presentation.

Closing Entries – Year 1

1. To record the consolidation of actual net-funded resources for withdrawn funds.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	500	500	F302	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

2. To record the closing of revenue to cumulative results of operations							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 531100 Interest Revenue – Investments 590000 Other Revenue 331000 Cumulative Results of Operations	60 500	560	F336	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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**Post-Closing Adjusted Trial Balance
Year 1**

		Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
Account	Description	Debit	Credit	Debit	Credit		
<u>Budgetary</u>							
420100	Total Actual Resources - Collected	500	-	-	-	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	500	-	-	-	500
Total		500	500			500	500
<u>Proprietary</u>							
101000	Fund Balance With Treasury	-	-	-	-	-	-
134200	Interest Receivable - Investments	50	-	-	-	50	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	600	-	-	-	600	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	100	-	-	-	100
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	10	-	-	-	10	-
331000	Cumulative Results of Operations	-	560	-	-	-	560
Total		660	660	-	-	660	660

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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Part 2 Year 2:

1. An appropriation of \$300 was enacted for Trust Fund Expenditure Account #2. The appropriation was derived from receipts from Trust Fund Expenditure Account #1. Therefore, the receipts previously recorded in Trust Fund Expenditure Account #1 are subsequently transferred to Trust Fund Expenditure Account #2. This transaction will record the payable in Trust Fund Expenditure Account #1 and the receivable in Trust Fund Expenditure Account #2 for those appropriated receipts.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 439400 Receipts Unavailable for Obligation Upon Collection 412700 Amounts Appropriated From Specific Invested TAFS - Payable	300	300	A520	<u>Budgetary Entry</u> 412600 Amounts Appropriated From Specific Invested TAFS – Receivable 445000 Unapportioned - Unexpired Authority	300	300	A516
<u>Proprietary Entry</u> 576500 Non-Expenditure Financing Sources - Transfers-Out - Other 215000 Payable for Transfers of Currently Invested Balances	300	300		<u>Proprietary Entry</u> 133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing Sources – Transfers-In - Other	300	300	

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

2. To record anticipated trust fund receipts into Trust Fund Expenditure Account #1 that are only available for investment purposes but have yet to be appropriated.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None Also Post: <u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection <u>Proprietary Entry</u> None	980	980	A102	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			
	980	980	A122				

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

3. To record revenue to Trust Fund Expenditure Fund Account #1, in which the revenue is not immediately available for obligation upon collection but is available for investment.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations	980		A201	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue	980	980		<u>Proprietary Entry</u> None			
Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection	980	980	A211				
<u>Proprietary Entry</u> None							

4. Trust Fund Expenditure Account #2 apportions \$300 for the enacted appropriation (derived from previous fiscal year's receipts) made available by legislation in Transaction #1.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority	300		A116
<u>Proprietary Entry</u> None				451000 Apportionments		300	
				<u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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5. Trust Fund Expenditure Account #1 receives interest on investments that were purchased last year. The investments were purchased at a discount. The interest was previously accrued.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 439400 Receipts Unavailable for Obligation Upon Collection	50	50	A195	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 134200 Interest Receivable - Investments	50	50		<u>Proprietary Entry</u> None			

6. Trust Fund Expenditure Account #1 invests in Bureau of the Fiscal Service Securities acquired at a discount (\$980 from transaction #3 and \$50 from transaction #5.)							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service	1,050	1,030 20	B128	<u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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7. Trust Fund Expenditure Account #2 records the allotment of authority for the \$300 in transaction #4.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	300	300	A120

8. Trust Fund Expenditure Account #2 records current-year undelivered orders without an advance.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	300	300	B306

9. Trust Fund Expenditure Account #1 records accrued revenue from federal sources purchased at a discount.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 134200 Interest Receivable - Investments 531100 Interest Revenue - Investments	120	120	C422	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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11. Trust Fund Expenditure Account #1 records the amortization of the discount on federal securities.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	25		E117	<u>Proprietary Entry</u> None			
		25					

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

**Pre-Closing Adjusted Trial Balance
Year 2**

		Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>							
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	1,030	-	-	-	1,030	-
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	-	-	300	-	300	-
412700	Amounts Appropriated From Specific Invested TAFS – Payable	-	300	-	-	-	300
420100	Total Actual Resources - Collected	500	-	-	-	500	-
439400	Receipts Unavailable for Obligation Upon Collection	-	1,230	-	-	-	1,230
480100	Undelivered Orders - Obligations, Unpaid	-	-	-	300	-	300
Total		1,530	1,530	300	300	1,830	1,830
<u>Proprietary</u>							
101000	Fund Balance With Treasury	-	-	-	-	-	-
133000	Receivable for Transfers of Currently Invested Balances	-	-	300	-	300	-
134200	Interest Receivable - Investments	120	-	-	-	120	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,650	-	-	-	1,650	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	120	-	-	-	120
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	35	-	-	-	35	-
215000	Payable for Transfers of Currently Invested Balances	-	300				300
331000	Cumulative Results of Operations	-	560	-	-	-	560
531100	Interest Revenue - Investments	-	145	-	-	-	145
575500	Non-Expenditure Financing Sources - Transfers-In - Other	-	-	-	300	-	300
576500	Non-Expenditure Financing Sources - Transfers-Out - Other	300	-	-	-	300	-
590000	Other Revenue	-	980	-	-	-	980
Total		2,105	2,105	300	300	2,405	2,405

Closing Entries – Year 2

1. To record the consolidation of actual net-funded resources for withdrawn funds.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	1,030	1,030	F302	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

2. To record the closing of revenue to cumulative results of operations.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 531100 Interest Revenue – Investments 590000 Other Revenue 331000 Cumulative Results of Operations 576500 Non-Expenditure Financing Sources – Transfers-Out - Other	145 980	825 300	F336	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 575500 Non-Expenditure Financing Sources - Transfers-In – Other 331000 Cumulative Results of Operations	300	300	F336

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

**Post-Closing Adjusted Trial Balance
Year 2**

		Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>							
412600	Amounts Appropriated From Specific Invested TAFS – Receivable	-	-	300	-	300	-
412700	Amounts Appropriated From Specific Invested TAFS – Payable	-	300	-	-	-	300
420100	Total Actual Resources - Collected	1,530	-	-	-	1,530	-
439400	Receipts Unavailable for Obligation Upon Collection	-	1,230	-	-	-	1,230
480100	Undelivered Orders - Obligations, Unpaid	-	-	-	300	-	300
Total		1,530	1,530	300	300	1,830	1,830
<u>Proprietary</u>							
101000	Fund Balance With Treasury	-	-	-	-	-	-
133000	Receivable for Transfers of Currently Invested Balances	-	-	300	-	300	
134200	Interest Receivable - Investments	120	-	-	-	120	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,650	-	-	-	1,650	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	120	-	-	-	120
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	35	-	-	-	35	-
215000	Payable for Transfers of Currently Invested Balances	-	300	-	-	-	300
331000	Cumulative Results of Operations	-	1,385	-	300	-	1,685
Total		1,805	1,805	300	300	2,105	2,105

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

Part 2 Year 3:

1. An appropriation of \$1,600 was enacted for Trust Fund Expenditure Account #2. While \$1,600 is available to be apportioned, only \$1,230 may be obligated. \$1,230 was derived from receipts previously unavailable for obligation and will show as a Payable in Trust Fund Expenditure Account #1 and a Receivable in Trust Fund Expenditure Account #2.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 439400 Receipts Unavailable for Obligation Upon Collection 412700 Amounts Appropriated From Specific Invested TAFS - Payable	1,230	1,230	A520	<u>Budgetary Entry</u> 412600 Amounts Appropriated From Specific Invested TAFS - Receivable 445000 Unapportioned - Unexpired Authority	1,230	1,230	A516
<u>Proprietary Entry</u> 576500 Non-Expenditure Financing Sources - Transfers-Out - Other 215000 Payable for Transfers of Currently Invested Balances	1,230	1,230		<u>Proprietary Entry</u> 133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing Sources - Transfers-In - Other	1,230	1,230	

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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2. To record anticipated trust fund receipts (including earnings on investments) that are only available for investment purposes. Of the anticipated \$630, only \$370 may be shown as an anticipated Net Expenditure Transfer (NET) between the two accounts. The remaining \$260 will only be available for investment purposes (\$630-\$370) and unavailable for obligation. Of the \$1,600 enacted appropriation for Trust Fund Expenditure Account #2, \$1,230 will be derived from receipts previously unavailable and \$370 will be derived from current fiscal year receipts.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None Also Post: <u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection <u>Proprietary Entry</u> None	630	630	A102	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			
	260	260	A122				

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3. To record in Trust Fund Expenditure Account #1 the anticipated transfer-out of current year authority. This was previously anticipated in Transaction #2. Trust Fund Expenditure Account #2 will anticipate the transfer in also.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year Authority <u>Proprietary Entry</u> None	370	370	A470	<u>Budgetary Entry</u> 416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources – Unapportioned Authority <u>Proprietary Entry</u> None	370	370	A468

4. To record anticipated resources apportioned but not available for obligation in Trust Fund Expenditure Account #2.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary Entry</u> None	370	370	A118

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5. The agency apportions the enacted appropriation from prior year receipts of \$1,230 in Trust Fund Expenditure Account #2.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned - Unexpired Authority 451000 Apportionments <u>Proprietary Entry</u> None	1,230	1,230	A116

6. To record revenue to Trust Fund Expenditure Account #1, in which the revenue is immediately available as a source of funding for Trust Fund Expenditure Account #2's appropriation. The revenue was anticipated in Transaction #3.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue ¹⁰ Also Post: 449000 Anticipated Resources – Unapportioned Authority 439400 Receipts Unavailable for Obligation Upon Collection	370	370	A186	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			
	370	370					
	370	370	A123				

¹⁰ If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160.

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7. To record the realization of the \$370 collected in Transaction #6. The \$370 will show as a Payable in Trust Fund Expenditure Account #1 and a Receivable in Trust Fund Expenditure Account #2.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 416000 Anticipated Transfers – Current-Year Authority 412700 Amounts Appropriated From Specific Invested TAFS - Payable	370	370	A520	<u>Budgetary Entry</u> 412600 Amounts Appropriated From Specific Invested TAFS – Receivable 416000 Anticipated Transfers – Current-Year Authority	370	370	A516
<u>Proprietary Entry</u> 576500 Non-Expenditure Financing Sources - Transfers-Out - Other 215000 Payable for Transfers of Currently Invested Balances	370	370		<u>Proprietary Entry</u> 133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing Sources – Transfers-In – Other	370	370	
Also Post: 439400 Receipts Unavailable for Obligation Upon Collection 449000 Anticipated Resources – Unapportioned Authority	370	370	A123R	Also Post: 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments	370	370	A123

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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8. To record revenue to Trust Fund Expenditure Account #1, in which the revenue **is not** immediately available for obligation upon collection. However, the receipts from appropriations of \$125 are available for investment. This \$125 was included in the anticipated amount in Transaction #2.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations	125	125	A201	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 590000 Other Revenue	125	125		<u>Proprietary Entry</u> None			
Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection	125	125	A211				
<u>Proprietary Entry</u> None							

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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9. Agency records the allotment of authority for the \$1,600 in transactions #7 (\$370) and #5 (\$1,230) in Trust Fund Expenditure Account #2.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	1,600	1,600	A120

10. To record current-year undelivered orders without an advance in Trust Fund Expenditure Account #2.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	1,600	1,600	B306

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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11. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount and the interest was previously accrued. This \$120 was included in the anticipated amount in Transaction #2. This interest is recorded in Trust Fund Expenditure Account #1.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations	120	120	A195	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 134200 Interest Receivable - Investments	120	120		<u>Proprietary Entry</u> None			
Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection	120	120	A211				
<u>Proprietary Entry</u> None							

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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12. Agency invests in Bureau of the Fiscal Service Securities acquired at a premium in Trust Fund Expenditure Account #1.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 439400 Receipts Unavailable for Obligation Upon Collection 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161200 Premium on U.S. Treasury Securities Issued By the Bureau of the Fiscal Service 101000 Fund Balance With Treasury	25	25	B126	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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13. In order to make a disbursement of \$500, an investment security was coordinated to mature at the time of the projected disbursement.
Based on that disbursement, \$15 is recognized that will be available for investment but unavailable for obligation.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service Also Post: <u>Budgetary Entry</u> 439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection	15	15	C124	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			
	500						
	15						
		510					
		5					
	15		A211				
		15					

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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14. To record the partial transfer of funds that were previously appropriated and recorded as a payable and receivable in Transaction #1.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 412700 Amounts Appropriated From Specific Invested TAFS – Payable 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out <u>Proprietary Entry</u> 215000 Payable for Transfers of Currently Invested Balances 101000 Fund Balance With Treasury	500	500	A526	<u>Budgetary Entry</u> 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In 412600 Amounts Appropriated From Specific Invested TAFS – Receivable <u>Proprietary Entry</u> 101000 Fund Balance With Treasury 133000 Receivable for Transfers of Currently Invested Balances	500	500	A524

15. Agency expends and disburses in Trust Fund Expenditure Account #2 \$500 of obligations.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<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	500	500	B107

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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16. Agency accrues interest receivable in Trust Fund Expenditure Account #1 on investments purchased at a discount.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 134200 Interest Receivable - Investments 531100 Interest Revenue - Investments	380	380	C422	<u>Proprietary Entry</u> None			

17. To record in Trust Fund Expenditure Account #1 the amortization of the discount on federal securities.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments	21	21	E117	<u>Proprietary Entry</u> None			

18. To record in Trust Fund Expenditure Account #1 the amortization of the premium on federal securities.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 531100 Interest Revenue - Investments 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2	2	C611	<u>Proprietary Entry</u> None			

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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**Pre-Closing Adjusted Trial Balance
Year 3**

		Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
Budgetary							
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	605	-	-	-	605	-
412600	Amounts Appropriated From Specific Invested TAFS - Receivable			1,400		1,400	
412700	Amounts Appropriated From Specific Invested TAFS - Payable	-	1,400				1,400
412800	Amounts Appropriated From Specific Invested TAFS – Transfers-In	-	-	500	-	500	-
412900	Amounts Appropriated From Specific Invested TAFS – Transfers-Out	-	500			-	500
420100	Total Actual Resources - Collected	1,530	-	-	-	1,530	-
439400	Receipts Unavailable for Obligation Upon Collection	-	235	-	-	-	235
480100	Undelivered Orders – Obligations, Unpaid	-	-	-	1,400	-	1,400
490200	Delivered Orders - Obligations, Paid	-	-	-	500	-	500
Total		2,135	2,135	1,900	1,900	4,035	4,035
Proprietary							
101000	Fund Balance With Treasury	-	-	-	-	-	-
133000	Receivable for Transfers of Currently Invested Balances			1,400		1,400	
134200	Interest Receivable - Investments	380	-	-	-	380	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,730	-	-	-	1,730	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	105	-	-	-	105
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	25	-	-	-	25	-
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	49	-	-	-	49	-
215000	Payable for Transfers of Currently Invested Balances	-	1,400	-	-	-	1,400
331000	Cumulative Results of Operations	-	1,385	-	300	-	1,685
531100	Interest Revenue - Investments	-	399	-	-	-	399
575500	Non-Expenditure Financing Sources - Transfers-In - Other	-	-	-	1,600	-	1,600
576500	Non-Expenditure Financing Sources - Transfers-Out – Other	1,600	-	-	-	1,600	-
590000	Other Revenue	-	495	-	-	-	495
610000	Operating Expenses/Program Costs	-	-	500	-	500	-
Total		3,784	3,784	1,900	1,900	5,684	5,684

Closing Entries – Year 3:

1. To record the consolidation of actual net-funded resources for withdrawn funds.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> 412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out 420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts <u>Proprietary Entry</u> None	500 105	 605	F302	<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 412800 Amounts Appropriated From Specific Invested TAFS – Transfers-In <u>Proprietary Entry</u> None	500 	500	F302

2. To record the closing of paid delivered orders to total actual resources.							
Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary Entry</u> None	500 	500	F314

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
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3. To record the closing of revenue to cumulative results of operations.

Trust Fund Expenditure Account #1	Debit	Credit	TC	Trust Fund Expenditure Account #2	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 531100 Interest Revenue – Investments	399		F336	<u>Proprietary Entry</u> 575500 Non-Expenditure Financing	1,600		F336
590000 Other Revenue	495			Sources - Transfers-In – Other		1,100	
331000 Cumulative Results of Operations	706	1,600		331000 Cumulative Results of			
576500 Non-Expenditure Financing Sources –				Operations			
Transfers-Out - Other				610000 Operating Expenses/Program Cost		500	

**RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
EFFECTIVE FY 26**

**Post-Closing Adjusted Trial Balance
Year 3**

Account	Description	Trust Fund Expenditure Account #1		Trust Fund Expenditure Account #2		Total	
		Debit	Credit	Debit	Credit	Debit	Credit
Budgetary							
412600	Amounts Appropriated From Specific Invested TAFS - Receivable			1,400		1,400	
412700	Amounts Appropriated From Specific Invested TAFS - Payable		1,400				1,400
420100	Total Actual Resources - Collected	1,635	-		-	1,635	-
439400	Receipts Unavailable for Obligation Upon Collection	-	235	-	-	-	235
480100	Undelivered Orders – Obligations, Unpaid				1,400		1,400
Total		1,635	1,635	1,400	1,400	3,035	3,035
Proprietary							
101000	Fund Balance With Treasury	-	-		-		-
133000	Receivable for Transfers of Currently Invested Balances			1,400		1,400	
134200	Interest Receivable - Investments	380	-	-	-	380	-
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,730	-	-	-	1,730	-
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	-	105	-	-		105
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	25	-	-	-	25	-
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	49	-	-	-	49	
215000	Payable for Transfers of Currently Invested Balances		1,400				1,400
331000	Cumulative Results of Operations		679	-	1,400	-	2,079
Total		2,184	2,184	1,400	1,400	3,584	3,584