

SCENARIO IIB - Special and Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End
Corresponds to Trust Fund Guide Scenario II
Appropriation Rescinded but *not* Cancelled**

This scenario addresses invested available trust TAFS with unobligated balances precluded from obligation at year-end. It also displays use of USSGL account 4382 - Rescission – New Budget Authority - Special and Trust TAFS Designated by Treasury as Available in Years 1 and 3. Year 2 displays use of USSGL account 4386 – Authority Permanently Unavailable for Obligation Pursuant to Public Law – Special and Trust TAFS designated by Treasury as available.

USSGL account 4386 - Authority Permanently Unavailable 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 reduction lines of the Schedule P. It is not appropriate to use USSGL 4383 Rescission – Prior-Year- Special and Trust TAFS Designated as Available by Treasury in this scenario since amounts remaining unobligated at year-end are reclassified and recorded as precluded from obligation. 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 4450 Unapportioned Authority	10,000	10,000
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	10,000	10,000

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2. Record apportionment and allotment of unapportioned authority. (TC A116, TC A120)

<u>Budgetary</u>		
4450 Unapportioned Authority	10,000	
4610 Allotments – Realized Resources		10,000
<u>Proprietary</u>		
No entry.		

3. To record an enacted rescission. (TC A135)

<u>Budgetary</u>		
4610 Allotments – Realized Resources	500	
4382 Rescission – New Budget Authority - Spec & Tr TAFS desig by Treas as Avail		500
<u>Proprietary</u>		
No entry.		

4. To record obligation, expenditure and disbursement of funds. (TC B107)

<u>Budgetary</u>		
4610 Allotments – Realized Resources	5,000	
4902 Delivered Orders - Obligations, Paid		5,000
<u>Proprietary</u>		
6100 Operating Expenses/Program Expenses	5,000	
1010 Fund Balance with Treasury		5,000

ADJUSTING ENTRY:

5. To record unobligated balances of appropriated receipts temporarily precluded from obligation. (TC A127)

<u>Budgetary</u>		
4610 Allotments - Realized Resources	4,500	
4397 Receipts and Approps Temp Precluded from Obligation		4,500
<u>Proprietary</u>		
No entry.		

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PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 1

<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	10,000	
4382 Rescission – New Budget Authority - Spec & Tr TAFS desig by Treas as Avail		500
4397 Receipts and Approps Temp Precluded from Obligation		4,500
4902 Delivered Orders - Obligations, Paid		<u>5,000</u>
	<u>10,000</u>	<u>10,000</u>
<u>Proprietary</u>		
1010 Fund Balance with Treasury	5,000	
5800 Tax Revenue Collected		10,000
6100 Operating Expenses/Program Costs	<u>5,000</u>	<u>0</u>
	<u>10,000</u>	<u>10,000</u>

Closing Entries

6. 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.		

7. Closing of Expended Authority - Paid. (TC F214)

<u>Budgetary</u>		
4902 Delivered Orders - Obligations, Paid	5,000	
4201 Total Actual Resources Collected		5,000
<u>Proprietary</u>		
No entry.		

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8. To reclassify the rescission. (TC F246) YEAR 1

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

9. Close revenue and expense to cumulative results of operations. (TC F228)

<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 6100 Operating Expenses/Program Costs 3310 Cumulative Results of Ops	10,000	5,000 5,000

POST-CLOSING TRIAL BALANCE YEAR 1

<u>Budgetary</u> 4201 Total Actual Resources Collected 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as Available 4397 Receipts and Approps Temp Precluded from Obligation	5,000	500 <u>4,500</u> <u>5,000</u>
<u>Proprietary</u> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations	5,000 <u>0</u> <u>5,000</u>	<u>5,000</u> <u>5,000</u>

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SF-2108	YEAR 1	
Column 5	1010	5,000
Column 11	4397	4,500
	4382	500

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

SF 133 Report on Budget Execution and Budgetary Resources YEAR 1

Line 1	Budget authority	
Line 1A	Appropriations	
	4114E (10,000)	<u>10,000</u>
Total Line 1		10,000
Line 5	Temporarily not avail purs to P.L.(4397E-B)	(4,500)
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to Public Law	
Line 7	Total budgetary resources	<u>5,000</u>
Line 8A1	Obligations incurred (4902E)	<u>5,000</u>
Line 11	Total status of budgetary resources	<u>5,000</u>

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Appropriation Rescinded but *not* Cancelled**

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 (-)	(5,500)	From Sch P, this scenario lines 6026 + 6045
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>5,000</u></u>	

Schedule P Program and Financing YEAR 1

1000 Total new obligations = line 7310 (4902E)	5,000
2200 New budget authority (gross) (line 6250)	5,000
2395 Total new obligations (-) = line 1000	(5,000)
6026 Appropriation (trust fund) (4114E)	10,000
6035 Appropriation rescinded (-) (4382E)	(500)
6045 Portion precluded from obligation (-) (4397E-B)	<u>(4,500)</u>
6250 Appropriation, (total)	5,000
7240 Obligated balance, soy ()	0
7310 Total new obligations (+) (4902E) (line 1000)	5,000
7320 Total outlays (gross) (-) (4902E)	(5,000)
7440 Obligated balance, eoy	0
8697 Outlays from new mandatory authority (4902E)	5,000
8700 Total outlays (gross) (4902E)	5,000
8900 Budget authority (net)	5,000
9000 Outlays (net)	5,000

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Appropriation Rescinded but *not* Cancelled**

Form and Content Balance Sheet YEAR 1

Assets

Intragovernmental

1..Fund balance with Treasury 1010E 5,000

6. Total Intragovernmental 5,000

15. Total assets 5,000

Net Position

30. Cumulative results of operations (3310E) 5,000

31. Total net position 5,000

32. Total liabilities and net position 5,000

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) 0

6. Net costs with the public (6100E) 5,000

7. Total net cost 5,000

10. Net Cost of Operations 5,000

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

CumRes UnexAp

Budgetary Financing Sources:

8. Nonexchange revenue (5800E) 10,000 0

0 0

16. Total Financing Sources 10,000 0

7. Net Cost of Operations 5,000 0

18. Ending Balances 5,000 0

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Form and Content Statement of Financing YEAR 1

Resources used to Finance Activities:

Budgetary Resources Obligated

1.Obligations incurred (4902E)	<u>5,000</u>
3.Obligations net of offsetting collections & recoveries (1-2)	5,000
4. Less: Offsetting receipts (5800E)	<u>(10,000)</u>
5. Net Obligations (3-4)	<u>15,000</u>
11. Total resources used to finance activities	15,000
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	
14. Budgetary offsetting collections and receipts that do not affect net cost of operations 14b. Other (5800E)	<u>10,000</u>
17.Total resources used to finance items not part of the net cost of operations (12thru16)	<u>10,000</u>
18.Total resources used to finance the net Cost of operations (11-17)	<u>5,000</u>
30. Net Cost of Operations (18+29)	<u>5,000</u>

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Appropriation Rescinded but *not* Cancelled

YEAR 2

1. Record new current year authority from authority rescinded in prior year. Post this entry at the beginning of the year to ensure this authority is used first for current-year obligations. (TC A108)

<u>Budgetary</u> 4384 Rescinded Amts Approp from Spec & Tr TAFS Designated by Treasury as Available 4450 Unapportioned Authority	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 4450 Unapportioned Authority	4,000	4,000
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	4,000	4,000

3. To record a new (year 2) enacted rescission as a reduction in accordance with Public Law XXX-XXX . (TC A135)

<u>Budgetary</u> 4450 Unapportioned Authority 4386 Auth Perm Unavail for Ob Pur to PL - Spec & Tr TAFS Desig by Treas as Avail	500	500
<u>Proprietary</u> No entry.		

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4. Record apportionment and allotment of unapportioned authority. (TC A116, TC A120)

<u>Budgetary</u>		
4450 Unapportioned Authority	4,000	
4610 Allotments – Realized Resources		4,000
<u>Proprietary</u>		
No entry.		

5a. To record obligation, expenditure and disbursement of funds. (TC B107)

<u>Budgetary</u>		
4610 Allotments – Realized Resources	5,000	
4902 Delivered Orders - Obligations, Paid		5,000
<u>Proprietary</u>		
6100 Operating Expenses/Program Expenses	5,000	
1010 Fund Balance with Treasury		5,000

5b. To record authority made available from previously unavailable balances and to apportion and allot the authority. (TC A192, TC A116, TC A120)

<u>Budgetary</u>		
4157 Auth Made Avail f/ Receipt or Approp Bals Previously Precluded from Obligation	1,000	
4610 Allotments – Realized Resources		1,000
<u>Proprietary</u>		
No entry.		

6. To record additional appropriated receipts into the trust fund. (TC A186)

<u>Budgetary</u>		
4114 Appropriated Trust or Special Fd Receipts	2,000	
4450 Unapportioned Authority		2,000
<u>Proprietary</u>		
1010 Fund Balance with Treasury	2,000	
5800 Tax Revenue Collected		2,000

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ADJUSTING ENTRIES:

7. To record unobligated balances of appropriated receipts temporarily precluded from obligation. (TC A127)

<u>Budgetary</u> 4450 Unapportioned Authority 4397 Receipts and Approps Temp Precluded from Obligation	2,000	2,000
<u>Proprietary</u> No entry.		

8. To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as pre-closing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. (TC F132)

<u>Budgetary</u> 4397 Receipts and Approps Temp Precluded from Obligation 4157 Auth Made Avail f/ Receipt or Approp Bals Previously Precluded f/ Obligation	1,000	1,000
<u>Proprietary</u> No entry.		

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PRE-CLOSING ADJUSTED TRIAL BALANCE – YEAR 2

<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	6,000	
4201 Total Actual Resources - Collected	5,000	
4386 Auth Perm Unavail for Ob Purs to PL - Sp & Tr TAFS desig by Treas as Avail		500
4397 Receipts and Approps Temp Precluded from Obligation		5,500
4902 Delivered Orders - Obligations, Paid		<u>5,000</u>
	<u>11,000</u>	<u>11,000</u>
<u>Proprietary</u>		
1010 Fund Balance with Treasury	6,000	
3310 Cumulative Results of Operations		5,000
5800 Tax Revenue Collected		6,000
6100 Operating Expenses/Program Costs	<u>5,000</u>	<u>0</u>
	<u>11,000</u>	<u>11,000</u>

Closing Entries

9. 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.		

10. Closing of Expended Authority - Paid. (TC F214)

<u>Budgetary</u>		
4902 Delivered Orders - Obligations, Paid	5,000	
4201 Total Actual Resources Collected		5,000
<u>Proprietary</u>		
No entry.		

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Appropriation Rescinded but *not* Cancelled**

11. To reclassify the rescission. (TC F246)

<u>Budgetary</u>		
4386 Auth Perm Unavail for Ob Purs to PL - Sp & Tr TAFS desig by Treas as Avail	500	
4384 Rescinded Amts Approp from Spec & Tr TAFS Designated by Treasury as Avail		500
<u>Proprietary</u>		
No entry.		

12. Close revenue and expense to cumulative results of operations. (TC F228)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
5800 Tax Revenue Collected	6,000	
6100 Operating Expenses/Program Costs		5,000
3310 Cumulative Results of Ops		1,000

POST-CLOSING TRIAL BALANCE – YEAR 2

<u>Budgetary</u>		
4201 Total Actual Resources Collected	6,000	
4384 Rescinded Amts Apropr from Spec & Tr TAFS Designated by Tres as Avail		500
4397 Receipts and Approps Temp Precluded from Obligation		<u>5,500</u>
	<u>6,000</u>	<u>6,000</u>
<u>Proprietary</u>		
1010 Fund Balance with Treasury	6,000	
3310 Cumulative Results of Operations	<u>0</u>	<u>6,000</u>
	<u>6,000</u>	<u>6,000</u>

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Unobligated Balances Classified as Precluded from Obligation at Year-End
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Appropriation Rescinded but *not* Cancelled**

Schedule N Unavailable Collections YR 2

0199 Balance, start of year	5,000	From prior year Schedule N, Line 0799
02XX Receipts	<u>6,000</u>	From Schedule R
0400 Total: balances & collections	11,000	SUM
05XX Appropriations (-)	(5,500)	From Sch P, this scenario lines 6026,6045
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>6,000</u></u>	

Schedule P Program and Financing YEAR 2

1000 Total new obligations line 7310 (4902E)	5,000
2140 Unob bal carried fwd, soy (+) (4201B+4384B+4397B) (5,000+(500)+(4,500))	0
2200 New budget authority (gross) (line 6250)	<u>5,000</u>
2390 Total budgetary resources available for obligation	5,000
2395 Total new obligations (-) (line 1000)	(5,000)
6026 Appropriation (trust fund) (4114E+4384E-B) (6,000+(0-500))	6,500
6035 Appropriation rescinded (-)	
6045 Portion precluded from obligation (-) (4397E-B) (5,500-4,500)	(1,000)
6074-6079 Reduction pursuant to PL xxx-xxx (-) (4386E)	<u>(500)</u>
6250 Appropriation, (total)	5,000
7240 Obligated balance, soy ()	0
7310 Total new obligations (+) (4902E) (line 1000)	5,000
7320 Total outlays (gross) (-) (4902E)	(5,000)
7440 Obligated balance, eoy	0
8697 Outlays from new mandatory authority (4902E)	5,000
8700 Total outlays (gross) (4902E)	5,000
8900 Budget authority (net)	5,000
9000 Outlays (net)	5,000

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Form and Content Balance Sheet YEAR 2

Assets

Intragovernmental	
1..Fund balance with Treasury 1010E	<u>6,000</u>
6. Total Intragovernmental	<u>6,000</u>
15. Total assets	<u>6,000</u>
Net Position	
30. Cumulative results of operations (3310E)	<u>6,000</u>
31. Total net position	<u>6,000</u>
32. Total liabilities and net position	<u>6,000</u>

Form and Content Statement of Net Cost YEAR 2

Program Costs

3. Intragovernmental gross costs	
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	<u>0</u>
6. Net costs with the public (6100E)	<u>5,000</u>
7. Total net cost	<u>5,000</u>
10. Net Cost of Operations	<u>5,000</u>

Form and Content Statement of Changes in Net Position YEAR2

	CumRes	UnexAp
1. Beginning balances (3310B)	5,000	
2. Prior period adjustments		
3. Beginning balances, as adjusted	<u>5,000</u>	
Budgetary Financing Sources:		
8. Nonexchange revenue (5800E)	6,000	0
	<u>0</u>	<u>0</u>
16. Total Financing Sources	11,000	0
17. Net Cost of Operations	<u>5,000</u>	<u>0</u>
18. Ending Balances=3310	<u>6,000</u>	<u>0</u>

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Form and Content Statement of Financing YEAR 2

Resources used to Finance Activities:

Budgetary Resources Obligated

1.Obligations incurred (4902E)	<u>5,000</u>
3.Obligations net of offsetting collections & recoveries (1-2)	5,000
4. Less: Offsetting receipts (5800E)	(6,000)
5. Net Obligations (3-4)	<u>11,000</u>
11. Total resources used to finance activities	11,000
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	
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 (12thru16)	<u>6,000</u>
18.Total resources used to finance the net Cost of operations (11-17)	5,000
30. Net Cost of Operations (18+29)	<u>5,000</u>

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Unobligated Balances Classified as Precluded from Obligation at Year-End
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YEAR 3

1. Record new current year authority from authority rescinded in prior year. Post this entry at the beginning of the year to ensure this authority is used first for current-year obligations. (TC A108)

<u>Budgetary</u> 4384 Rescinded Amts Approp from Spec & Tr TAFS Designated by Treasury as Available 4450 Unapportioned Authority	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 4450 Unapportioned Authority	3,000	3,000
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	3,000	3,000

3. To record a new (year 3) enacted rescission as a rescission. (TC A135)

<u>Budgetary</u> 4450 Unapportioned Authority 4382 Rescission – New Budget Authority - Spec & Tr TAFS Desig by Treas as Avail	500	500
<u>Proprietary</u> No entry.		

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Corresponds to Trust Fund Guide Scenario II
Appropriation Rescinded but *not* Cancelled**

4. Record apportionment and allotment of unapportioned authority. (TC A116, TC A120)

<u>Budgetary</u>		
4450 Unapportioned Authority	3,000	
4610 Allotments – Realized Resources		3,000
<u>Proprietary</u>		
No entry.		

5a. Record obligation, expenditure and disbursement of funds. (TC B107)

<u>Budgetary</u>		
4610 Allotments – Realized Authority	4,200	
4902 Delivered Orders - Obligations, Paid		4,200
<u>Proprietary</u>		
6100 Operating Expenses/Program Expenses	4,200	
1010 Fund Balance with Treasury		4,200

5b. Record authority made available from previously unavailable balances. (TC A192)

<u>Budgetary</u>		
4157 Auth Made Avail f/ Receipt or Approp Bals Previously Precluded from Obligation 4450 Unapportioned Authority	1,200	
		1,200
<u>Proprietary</u>		
No entry.		

6. Record additional appropriated receipts into the trust fund. (TC A186)

<u>Budgetary</u>		
4114 Appropriated Trust or Special Fd Receipts	300	
4450 Unapportioned Authority		300
<u>Proprietary</u>		
1010 Fund Balance with Treasury	300	
5800 Tax Revenue Collected		300

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**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End
Corresponds to Trust Fund Guide Scenario II
Appropriation Rescinded but *not* Cancelled**

ADJUSTING ENTRY:

7. Record unobligated balances of appropriated receipts temporarily precluded from obligation. (TC A127)

<u>Budgetary</u>		
4450 Unapportioned Authority	300	
4397 Receipts and Approps Temp Precluded from Obligation		300
<u>Proprietary</u>		
No entry.		

PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 3

<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	3,300	
4157 Authority Made Avail f/ Receipt or Approp Bals Previously Precluded f/ Obligation	1,200	
4201 Total Actual Resources - Collected	6,000	
4382 Rescission – New Budget Authority - Spec &Trust TAFS desig by Treas as Avail		500
4397 Receipts and Approps Temp Precluded from Obligation		5,800
4902 Delivered Orders - Obligations, Paid		<u>4,200</u>
	<u>10,500</u>	<u>10,500</u>
<u>Proprietary</u>		
1010 Fund Balance with Treasury	5,100	
3310 Cumulative Results of Operations		6,000
5800 Tax Revenue Collected		3,300
6100 Operating Expenses/Program Costs	<u>4,200</u>	<u>0</u>
	<u>9,300</u>	<u>9,300</u>

SCENARIO IIB - Special and Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End
Corresponds to Trust Fund Guide Scenario II
Appropriation Rescinded but *not* Cancelled**

Closing Entries

8. To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. (TC F242)

<u>Budgetary</u> 4397 Receipts and Approps Temp Precluded from Obligation 4157 Auth Made Avail f/ Receipt or Approp Bals Previously Precluded f/ Obligation	1,200	1,200
<u>Proprietary</u> No entry.		

9. Consolidation of actual net-funded resources. (TC F204).

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Sp Fd Receipt	3,300	3,300
<u>Proprietary</u> No entry.		

10. Closing of Expended Authority - Paid. (TC F214)

<u>Budgetary</u> 4902 Delivered Orders - Obligations, Paid 4201 Total Actual Resources Collected	4,200	4,200
<u>Proprietary</u> No entry.		

SCENARIO IIB - Special and Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End
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Appropriation Rescinded but *not* Cancelled**

11. To reclassify the rescission. (TC F246)

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

12. Close revenue and expense to cumulative results of operations. (TC F228)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
5800 Tax Revenue Collected	3,300	
3310 Cumulative Results of Ops	900	
6100 Operating Expenses/Program Costs		4,200

POST-CLOSING TRIAL BALANCE YEAR 3

<u>Budgetary</u>		
4201 Total Actual Resources Collected	5,100	
4384 Rescinded Amts Approp from Spec & Tr TAFS Desig by Treas as Available		500
4397 Receipts and Approps Temp Precluded from Obligation		<u>4,600</u>
	<u>5,100</u>	<u>5,100</u>
<u>Proprietary</u>		
1010 Fund Balance with Treasury	5,100	
3310 Cumulative Results of Operations	<u>0</u>	<u>5,100</u>
	<u>5,100</u>	<u>5,100</u>

SCENARIO IIB - Special and Trust Fund Rescissions

Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
 Unobligated Balances Classified as Precluded from Obligation at Year-End
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SF-2108 YEAR 3

Column 5	1010	5,100
Column 11	4157	(1,200)
	4397	5,800
	4382	500

Columns 4+5+6+7+8-9-10 = Column 11
 Fiscal Service: 0+5,000+0+0+0+0 = (1,700)+5,500+500

SF 133 Report on Budget Execution and Budgetary Resources Year 3

Line 1	Budget authority	
Line 1A	Appropriations	
	4114E+4157E+4384E-B= (3,300+1,200+(0-(500)))	<u>5,000</u>
Total Line 1		5,000
Line 2A	Unobligated balance brought fwd	
	4201B+4397B+4384B (6,000+(5,500)+(500))	0
Line 5	Temporarily not avail purs to P.L.(4397E-B) (5,800-5,500)	(300)
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to public law	
Line 7	Total budgetary resources	<u><u>4,200</u></u>
Line 8A1	Obligations incurred (4902E)	<u>4,200</u>
Line 11	Total status of budgetary resources	<u><u>4,200</u></u>

SCENARIO IIB - Special and Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End
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Schedule N Unavailable Collections YR 3

0199 Balance, start of year	6,000	From prior year Schedule N, Line 0799
02XX Receipts	<u>3,300</u>	From Schedule R
0400 Total: balances & collections	9,300	SUM
05XX Appropriations (-)	(4,700)	From Sch P, this scenario lines 6026, 6045
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>5,100</u></u>	

Schedule P Program and Financing YEAR 3

1000 Total new obligations line 7310 (4902E)	4,200
2140 Unob bal carried fwd, soy (+) (4201B+4384B+4397B) (6,000+(500)+(5,500))	0
2200 New budget authority (gross) (line 6250)	<u>4,200</u>
2390 Total budgetary resources available for obligation	4,200
2395 Total new obligations line 1000 (-)	(4,200)
6026 Appropriation (trust fund) (4114E+4384E-B) (3,300+(0-500))	3,800
6028 Appropriation (unavailable balances) (4157E)	1,200
6035 Appropriation rescinded (-) (4382E)	(500)
6045 Portion precluded from obligation (-) (4397E-B) (5,800-5,500)	<u>(300)</u>
6250 Appropriation, (total)	<u>4,200</u>
7240 Obligated balance, soy ()	0
7310 Total new obligations (+) (4902E) (line 1000)	4,200
7320 Total outlays (gross) (-) (4902E)	<u>(4,200)</u>
7440 Obligated balance, eoy	0
8697 Outlays from new mandatory authority (4902E)	<u>4,200</u>
8700 Total outlays (gross) (4902E)	4,200
8900 Budget authority (net)	4,200
9000 Outlays (net)	4,200

SCENARIO IIB - Special and Trust Fund Rescissions

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Unobligated Balances Classified as Precluded from Obligation at Year-End
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Form and Content Balance Sheet YEAR 3

Assets

Intragovernmental

1..Fund Balance with Treasury 1010E 5,100
6. Total Intragovernmental 5,100

15. Total assets 5,100

Net Position

30. Cumulative results of operations (3310E) 5,100

31. Total net position 5,100

32. Total liabilities and net position 5,100

Form and Content Statement of Net Cost YEAR 3

Program Costs

18. Intragovernmental gross costs

5. Less: Ernd rev f/ public (tax rev not on Net Cost) 0

6. Net costs with the public (6100E) 4,200

7. Total net cost 4,200

10. Net Cost of Operations 4,200

SCENARIO IIB - Special and Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Unobligated Balances Classified as Precluded from Obligation at Year-End**

**Corresponds to Trust Fund Guide Scenario II
Appropriation Rescinded but *not* Cancelled**

Form and Content Statement of Changes in Net Position Receipt YEAR 3

	CumRes	UnexAp
1. Beginning balances (3310B)	6,000	
2. Prior period adjustments	<u>0</u>	
3. Beginning balances, as adjusted	6,000	
Budgetary Financing Sources:		
8. Nonexchange revenue (5800E)	<u>3,300</u>	0
16. Total Financing Sources	9,300	0
17. Net Cost of Operations	<u>4,200</u>	0
18. Ending Balances=3310	<u><u>5,100</u></u>	<u>0</u>

Form and Content Statement of Financing YEAR 3

Resources used to Finance Activities:

Budgetary Resources Obligated

1. Obligations incurred (4902E)	<u>4,200</u>
3. Obligations net of offsetting collections & recoveries (1-2)	4,200
4. Less: Offsetting receipts (5800E)	(3,300)
5. Net Obligations (3-4)	<u>7,500</u>
11. Total resources used to finance activities	7,500

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	
14. Budgetary offsetting collections and receipts that do not affect net cost of operations 14b. Other (5800E)	<u>3,300</u>
17. Total resources used to finance items not part of the net cost of operations (12thru16)	<u>3,300</u>
18. Total resources used to finance the net Cost of operations (11-17)	<u>4,200</u>
30. Net Cost of Operations (18+29)	<u><u>4,200</u></u>