

Special and Trust Fund Rescissions - Scenario IIC
Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Receipts Unavailable for Obligation Upon Collection
Corresponds to Trust Fund Guide Scenario III
Appropriation Rescinded but *not* Cancelled

This scenario addresses invested available trust TAFS in which receipts are not available for obligation upon collection. It should be used for mandatory accounts only and excludes the Treasury managed Trust funds with allocation accounts and specific Treasury managed Trust funds. It displays use of USSGL account 4382 – Rescission – New Budget Authority - Special and Trust TAFS Designated by Treasury as Available.

USSGL account 4386 - Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS designated by Treasury as Available must be used in place of USSGL 4382 if OMB directs agencies to report rescissions as reductions in the SF-133 line 6E and the corresponding lines of the Schedule P, USSGL 4383 – Rescission – Prior Year – Special and Trust TAFS designated by Treasury as Available should not be used with this scenario since there should not be unobligated balances at year-end. USSGL accounts 4382, 4383, and 4386 will be available for use in FY 2003. USSGL account 4384 will be available for use in FY 2002.

YEAR 1

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

<u>Budgetary</u>		
4114 Appropriated Trust or Special Fd Receipts	10,000	
4394 Receipts Unavailable for Obligation Upon Collection		10,000
<u>Proprietary</u>		
1010 Fund Balance with Treasury	10,000	
5800 Tax Revenue Collected		10,000

2. To invest receipts in US Treasury securities issued by the Bureau of the Fiscal Service at par value. (TC B124)

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

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

<u>Budgetary</u>		
4394 Receipts Unavailable for Obligation Upon Collection	500	
4382 Rescission – New Budget Authority – Spec & Tr TAFS desig by Treas as Avail		500
<u>Proprietary</u>		
No entry.		

4. To record portion of receipts that become available for obligation. (TC A190)

<u>Budgetary</u>		
4394 Receipts Unavailable for Obligation Upon Collection	5,000	
4620 Unobligated Funds Not Subject to Apportionment		5,000
<u>Proprietary</u>		
No entry.		

5. To record undelivered orders. (TC B204)

<u>Budgetary</u>		
4620 Unobligated Funds Not Subject to Apportionment	5,000	
4801 Undelivered Orders - Obligations, Unpaid		5,000
<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 - Sp & Tr TAFS Desig by Treas as Avail		500
4394 Receipts Unavailable for Obligation Upon Collection		4,500
4801 Undelivered Orders - Obligations, Unpaid	<u> </u>	<u>5,000</u>
	<u>10,000</u>	<u>10,000</u>
<u>Proprietary</u>		
1610 Invest in US Treas Sec Iss by PD	10,000	
5800 Tax Revenue Collected	<u>0</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>

Closing Entries

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.		

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7. Reclassify the rescission. (TC F247)

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

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

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

POST-CLOSING TRIAL BALANCE YEAR 1

<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as Available		500
4394 Receipts Unavailable for Obligation Upon Collection		4,500
4801 Undelivered Orders, Obligations, Unpaid	<u> </u>	<u>5,000</u>
	<u>10,000</u>	<u>10,000</u>
<u>Proprietary</u>		
1610 Invest in US Treas Sec Iss by PD	10,000	
3310 Cumulative Results of Operations	<u> 0</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>

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SF-2108	YEAR 1	
Column 5		
Column 6	1610E	10,000
Column 9	4801E	5,000
Column 11	4394E	4,500
	4382E	500

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

SF 133 Report on Budget Execution and Budgetary Resources YEAR 1

Line 1	Budget authority	
Line 1A	Appropriations	
	(4114E+4394E-B) (10,000+((4,500)-0)	<u>5,500</u>
Total Line 1		5,500
Line 5	Temporarily not avail purs to P.L.	
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to Public Law xxx-xxx	
Line 7	Total budgetary resources	<u><u>5,000</u></u>
Line 8A1	Obligations incurred (4801E)	<u>5,000</u>
Line 11	Total status of budgetary resources	<u><u>5,000</u></u>

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Schedule N Unavailable Collections YR 1

0199 Balance, start of year	0	From prior year Schedule N, Line 0799
02XX Receipts	<u>10,000</u>	From Schedule R
0400 Total: balances & collections	10,000	SUM
05XX Appropriations (-)	(5,500)	From Sch P, this scenario lines 6026
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in Sch N
0620 Reduction pursuant to Public Law	<u>500</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u>5,000</u>	

Schedule P Program and Financing YEAR 1

1000 Total new obligations line 7310 (4801E)	5,000
2200 New budget authority (gross) (line 6250)	5,000
2395 Total new obligations (-) line 1000	5,000
6026 Appropriation (trust fund) (4114E+4394E-B) (10,000+((4,500-0)	5,500
6035 Appropriation rescinded (-) (4382E)	(500)
6045 Portion precluded from obligation (-)	<u>0</u>
6250 Appropriation, (total)	5,000
7240 Obligated balance, soy ()	0
7310 Total new obligations (+) (4801E) (line 1000)	5,000
7320 Total outlays (gross) (-)	<u>0</u>
7440 Obligated balance, eoy (4201E)	5,000
8697 Outlays from new mandatory authority	<u>0</u>
8700 Total outlays (gross)	0
8900 Budget authority (net)	5,000
9000 Outlays (net)	0
9201 Total investments, soy: federal securities (1610B)	0
9202 Total investments, eoy: federal securities (1610E)	10,000

Special and Trust Fund Rescissions - Scenario IIC

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
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Form and Content Balance Sheet YEAR 1

Assets

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

Net Position

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

Form and Content Statement of Net Cost YEAR 1

Program Costs

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

Form and Content Statement of Changes in Net Position YEAR 1

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

Special and Trust Fund Rescissions - Scenario IIC
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Form and Content Statement of Financing YEAR 1

Resources used to Finance Activities:

Budgetary Resources Obligated

1.Obligations incurred (4801E)	<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 (4801E-B)	5,000
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>15,000</u>
18. Total resources used to finance the net Cost of operations (11-17)	0
30. Net Cost of Operations (18+29)	<u><u>0</u></u>

Special and Trust Fund Rescissions - Scenario IIC
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YEAR 2

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

<u>Budgetary</u>		
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as Available	500	
4394 Receipts Unavailable for Obligation Upon Collection		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	6,000	
4394 Receipts Unavailable for Obligation Upon Collection		6,000
<u>Proprietary</u>		
1010 Fund Balance with Treasury	6,000	
5800 Tax Revenue Collected		6,000

3. To invest receipts in US Treasury securities issued by the Bureau of the Fiscal Service at par value. (TC B124)

<u>Budgetary</u>		
No entry.		
<u>Proprietary</u>		
1610 Investments in US Treasury Iss by PD	6,000	
1010 Fund Balance with Treasury		6,000

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4. To record a current year (year 2) enacted rescission. (TC A135)

<u>Budgetary</u> 4394 Receipts Unavailable for Obligation Upon Collection 4382 Rescission – New Budget Authority – Spec & Tr TAFS design by Treas as Avail	500	500
<u>Proprietary</u> No entry.		

5. To record portion of receipts that become available for obligation. (TC A190)

<u>Budgetary</u> 4394 Receipts Unavailable for Obligation Upon Collection 4620 Unobligated Funds Not Subject to Apportionment	5,000	5,000
<u>Proprietary</u> No entry.		

6. To record undelivered orders. (TC B204)

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4801 Undelivered Orders - Obligations, Unpaid	5,000	5,000
<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	10,000	
4382 Rescission –New Budget Authority - Sp & Tr TAFS Desig by Treas as Avail		500
4394 Receipts Unavailable for Obligation Upon Collection		5,500
4801 Undelivered Orders - Obligations, Unpaid	<u> </u>	<u>10,000</u>
	<u>16,000</u>	<u>16,000</u>
<u>Proprietary</u>		
1610 Invest in US Treas Sec Iss by PD	16,000	
3310 Cumulative Results of Operations		10,000
5800 Tax Revenue Collected	<u> 0</u>	<u>6,000</u>
	<u>16,000</u>	<u>16,000</u>

Closing Entries

7. 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.		

8. Reclassify the rescission. (TC F247)

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

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

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

POST-CLOSING TRIAL BALANCE YEAR 2

<u>Budgetary</u> 4201 Total Actual Resources Collected 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as Available 4394 Receipts Unavailable for Obligation Upon Collection 4801 Undelivered Orders, Obligations, Unpaid	16,000	500
	<u>16,000</u>	<u>5,500</u>
		<u>10,000</u>
	<u>16,000</u>	<u>16,000</u>
<u>Proprietary</u> 1610 Invest in US Treas Sec Iss by PD 3310 Cumulative Results of Operations	16,000	
	<u>0</u>	<u>16,000</u>
	<u>16,000</u>	<u>16,000</u>

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SF-2108	YEAR 2		
Column 5			
Column 6	1610E		16,000
Column 9	4801E		10,000
Column 11	4394E		5,500
	4382E		500

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

SF 133 Report on Budget Execution and Budgetary Resources YEAR 2

Line 1	Budget authority		
Line 1A	Appropriations		
	(4114E+4384E-B+4394E-B) (6,000+((5,500)-(4,500))+(0-(500)))		<u>5,500</u>
Total Line 1			5,500
Line 2A	Unobligated balance		
	(4201B+4384B+4394B+4801B) (10,000+(500)+(4,500)+(5,000)		0
Line 5	Temporarily not avail purs to P.L.		
Line 6B	Enacted rescissions (4382E)		(500)
Line 6E	Pursuant to Public Law xxx-xxx		
Line 7	Total budgetary resources		<u>5,000</u>
Line 8A1	Obligations incurred (4801E-B)		5,000
Line 11	Total status of budgetary resources		<u>5,000</u>

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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
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>	

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Schedule P Program and Financing YEAR 2

1000 Total new obligations line 7310 (4801E-B)	5,000
2140 Unob bal carried fwd, soy (+) (4201B+4384B+4394B+4801B) (10,000+(500)+(4,500)+(5,000)	0
2200 New budget authority (gross) (line 7000)	<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+4394E-B) (10,000+((4,500-0)	5,500
6035 Appropriation rescinded (-) (4382E)	(500)
6045 Portion precluded from obligation (-)	<u>0</u>
6250 Appropriation, (total)	5,000
7240 Obligated balance, soy (4801B))	5,000
7310 Total new obligations (+) (4801E-B) (line 1000)	5,000
7320 Total outlays (gross) (-)	<u>0</u>
7440 Obligated balance, eoy (4801E)	10,000
8697 Outlays from new mandatory authority	<u>0</u>
8700 Total outlays (gross)	0
8900 Budget authority (net)	5,000
9000 Outlays (net)	0
9201 Total investments, soy: federal securities (1610B)	10,000
9202 Total investments, eoy: federal securities (1610E)	16,000

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Form and Content Balance Sheet YEAR 2

Assets

Intragovernmental	
2. Investments 1610E	16,000
6. Total Intragovernmental	<u>16,000</u>
15. Total assets	<u>16,000</u>
Net Position	
30. Cumulative results of operations (3310E)	16,000
31. Total net position	<u>16,000</u>
32. Total liabilities and net position	<u>16,000</u>

Form and Content Statement of Net Cost YEAR 2

Program Costs

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

Form and Content Statement of Changes in Net Position YEAR 2

	CumRes	UnexAp
1. Beginning Balance (3310B)	10,000	0
2. Prior period adjustments		
3. Beginning Balance, as adjusted		
8. Nonexchange revenue (5800E)	6,000	0
	<u>0</u>	<u>0</u>
16. Total Financing Sources	16,000	0
17. Net Cost of Operations	<u>0</u>	<u>0</u>
18. Ending Balances	<u>16,000</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 (4801E)	<u>5,000</u>
3.Obligations net of offsetting collections & recoveries (1-2)	5,000
4. Less: Offsetting receipts (5800E)	<u>(6,000)</u>
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 (4801E-B)	5,000
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>11,000</u>
18.Total resources used to finance the net Cost of operations (11-17)	0
30. Net Cost of Operations (18+29)	<u><u>0</u></u>