

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

This scenario applies to specific Treasury-managed Trust Fund Symbols where a Treasury trust fund transfers balances to agency trust fund accounts. This scenario corresponds to Trust Fund Guide Scenario VI - Year 2. It displays use of USSGL accounts 4382 - Rescissions – New Budget Authority - Special and Trust TAFS Designated by Treasury as “Available”, 4384 – Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as “Available”, 4123 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Receivable – Rescinded and 4124 Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS – Payable – Rescinded.

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 reduction lines of the Schedule P. It is also appropriate to use USSGL 4383 Rescission – Prior Year - Special and Trust TAFS Designated by Treasury as “Available” in this scenario if prior year balances are rescinded. USSGL accounts 4382, 4383, 4386, 4123, and 4124 will be available in FY 2003. USSGL account 4384 will be available in FY 2002.

Treasury-Managed Trust Fund Corpus Account

Agency Trust Fund Account

- 1. To record receipts credited to the Treasury-managed trust fund. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)**

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4394 Receipts Unvail for Obligation Upon Collection	10,000	10,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	10,000	10,000	<u>Proprietary</u> No entry.		

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

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<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by Fiscal Service 1010 Fund Balance with Treasury	10,000	10,000	<u>Proprietary</u> No entry.		

Treasury-Managed Trust Fund Corpus Account Agency Trust Fund Account

3. To record a payable for amount appropriated from the Treasury-managed trust fund to the agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TCA270). For the agency trust fund, record the receivable for amounts appropriated from the Treasury-managed trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A268).

<u>Budgetary</u> 4394 Receipts Unavail f/ Oblig Upon Collection 4127 Amounts Approp f/ Specific Treasury-Managed Trust Fd TAFS -Payable	6,000	6,000	<u>Budgetary</u> 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> 5765 Nonexpend Fin Srcs - Trans-Out 2150 Payable for Transfers of Currently Invested Balances	6,000	6,000	<u>Proprietary</u> 1330 Receivable for Transfers of Currently Invested Bals 5755 Nonexpenditure Fin Srcs Transfers-In	6,000	6,000

4. Record apportionment and allotment of amounts in the Agency trust fund account and to record obligation of unpaid undelivered orders. (TCA116, TCA120, B204).

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<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid	6,000	500 5,500
<u>Proprietary</u> No entry,			<u>Proprietary</u> No entry,		

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5. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. (TC A271 and TC A269)

<u>Budgetary</u> 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable - Rescinded	500	500	<u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Authority - Special & Trust TAFS designated by Treas as “Available” 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable	500 500 500	 500 500
<u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out	500	500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals	500	500

**PRE-CLOSING TRIAL BALANCE YEAR 1
Fiscal Service**

AGENCY

<u>Budgetary</u> 4114 Approp Trust or Special Fund Receipts 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded 4127 Amts Approp f/ Spec Treas Mgd Trust Fd TAFS - Payable 4394 Receipts Not Avail for Obligation Upon Collection	10,000 <u>0</u> <u>10,000</u>	 500 5,500 <u>4,000</u> <u>10,000</u>	<u>Budgetary</u> 4126 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Rec 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Receivable - Rescinded 4382 Rescissions - New Budget Authority – Special & Trust TAFS designated by Treas as “Available” 4801 Undelivered Orders, Obligations, Unpaid	5,500 500 <u>0</u> <u>6,000</u>	 500 <u>5,500</u> <u>6,000</u>
<u>Proprietary</u> 1610 Invest in US Treas Securities iss by Fiscal Service 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out 5800 Tax Revenue Collected	10,000 5,500 <u>0</u> <u>15,500</u>	 5,500 <u>10,000</u> <u>15,500</u>	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In	5,500 <u>0</u> <u>5,500</u>	 <u>5,500</u> <u>5,500</u>

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Closing Entries

6. Reclassify the rescission. (TC F250 and F249)

<u>Budgetary</u> 4124 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS- Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"	500	500	<u>Budgetary</u> 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treas as "Avail" 4123 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Receivable – Rescinded	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry,		

7. In the Treasury TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228.)

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	10,000	10,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops	10,000	5,500 4,500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations	5,500	5,500

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POST-CLOSING TRIAL BALANCE YEAR 1
Fiscal Service

AGENCY

<u>Budgetary</u>			<u>Budgetary</u>		
4127 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Payable		5,500	4126 Amts Approp f/ Spec Treas Mgd Tr Fd TAFS - Rec	5,500	
4201 Total Actual Resources Collected	10,000		4801 Undelivered Orders, Obligations, Unpaid	<u>0</u>	<u>5,500</u>
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"		500		<u>5,500</u>	<u>5,500</u>
4394 Receipts Not Avail for Obligation Upon Collection	<u>0</u>	<u>4,000</u>			
	<u>10,000</u>	<u>10,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by Fiscal Service	10,000	5,500	1330 Receivable for Transfer of Current Invested Balances	5,500	
2150 Payable for Transfer of Curr Invested Bals	<u>0</u>	<u>4,500</u>	3310 Cumulative Results of Operations	<u>0</u>	<u>5,500</u>
3310 Cumulative Results of Ops	<u>10,000</u>	<u>10,000</u>		<u>5,500</u>	<u>5,500</u>

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SF-2108	YEAR 1	Fiscal Service	Agency
Column 5	1010	0	0
Column 6	1610	10,000	0
Column 7	4123,4126		6,000
Column 9	4801		5,500
Column 10	4124,4127	6,000	
Column 11	4394	4,000	0
	4382	0	500

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

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

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AGENCY SF 133 Report on Budget Execution and Budgetary Resources Year 1

Line 1	Budget authority	
Line 1A	Appropriations 4126E-B, 4123E (5,500+500)	6,000
Line 1D	Net transfers	<u>0</u>
Total Line 1		6,000
Line 5	Temporarily not avail pursuant to P.L.	0
Line 6B	Enacted rescissions (4382E)	(500)
Line 6E	Pursuant to Public Law	
Line 7	Total budgetary resources	<u>5,500</u>
Line 8	Obligations (4801E-B)	<u>5,500</u>
Line 11	Total status of budgetary resources	<u>5,500</u>

Schedule N Unavailable Collections YR 1

0199 Balance, start of year	0	From prior year Schedule N, Line 0799
02XX Receipts	10,000	From Schedule R
0400 Total: balances & collections	10,000	SUM
05XX Appropriations (-)	(6,000)	From Sch P, this scenario line 4026
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law (+)	<u>500</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u>4,500</u>	

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Schedule P Program and Financing Year 1	Fiscal Service	Agency
2200 New budget authority (gross) (line 4250)		5,500
4026 Appropriation (trust fund) (4126E-B, 4123E)		6,000
4035 Appropriation rescinded (-) (4382E)		(500)
4100 Transferred to other accounts (-)		0
4200 Transferred from other accounts (+)		<u>0</u>
4250 Appropriation, (total)		5,500
7000 Total new budget authority (gross)		5,500
7240 Obligated balance, soy (4801B)		0
7310 Total new obligations (+) (line 1000)		5,500
7440 Obligated balance, eoy (4801E)		5,500
8700 Total outlays (gross)		0
8900 Budget authority (net)		5,500
9000 Outlays (net)		0
9201 Total investments, soy: Federal securities (1610B)		0
9202 Total investments, eoy: Federal securities (1610E)	10,000 *	0

*NOTE: Fiscal Service Corpus TAFS report memorandum entries for investments.

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Form and Content Balance Sheet Year 1	Fiscal ServiceAgency		Combined	Consol
Assets				
Intragovernmental				
2. Investments 1610E	10,000		10,000	10,000
3. Accounts receivable 1330E		5,500	5,500	0
6. Total Intragovernmental	10,000	5,500	15,500	10,000
15. Total assets	10,000	5,500	15,500	10,000
Liabilities				
Intragovernmental				
16. Accounts payable 2150E	5,500		5,500	0
19. Total intragovernmental	5,500		5,500	0
27. Total liabilities	5,500		5,500	0
Net Position				
30. Cumulative results of operations 3310E	4,500	5,500	10,000	10,000
31. Total net position	4,500	5,500	10,000	10,000
32. Total liabilities and net position	10,000	5,500	15,500	10,000

Form and Content Statement of Net Cost Year 1	Fiscal ServiceAgency		Combined	Consol
Program Costs				
1. Intragovernmental gross costs				
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	0	0	0	0
6. Net costs with the public	0	0	0	0
7. Total net cost	0	0	0	0
10. Net Cost of Operations	0	0	0	0

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

	Fiscal Service		Agency		Combined		Consolidated	
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp
Budgetary Financing Sources:								
8. Nonexchange revenue (5800E)	10,000	0	0	0	10,000	0	10,000	0
10. Transfers-in/out w/out reimburs (5765E, 5755E)	(5,500)	0	5,500	0	0	0	0	0
16. Total Financing Sources	4,500	0	5,500	0	10,000	0	10,000	0
17. Net Cost of Operations	0	0	0	0	0	0	0	0
18. Ending Balances	4,500	0	5,500	0	10,000	0	10,000	0

Form and Content Statement of Financing Year 1

Resources used to Finance Activities:

Budgetary Resources Obligated

	Fiscal Service	Agency	Combined	Consolidated
1. Obligations incurred (4801E-B)	0	5,500	5,500	5,500
3. Obligations net of offsetting collections & recoveries (1-2)	0	5,500	5,500	5,500
4. Less: Offsetting receipts (5800E)	(10,000)	0	(10,000)	(10,000)
5. Net Obligations (3-4)	10,000	5,500	15,500	15,500
11. Total resources used to finance activities	10,000	5,500	15,500	15,500
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 (4801E-B)	0	5,500	5,500	5,500
14. Budgetary offsetting collections and receipts that do not affect net cost of operations				
14b. Other (5800E)	10,000	0	10,000	10,000
17. Total resources used to finance items not part of the net cost of operations (12 thru 16)	10,000	5,500	15,500	15,500
18. Total resources used to finance the net Cost of operations (11-17)	0	0	0	0
30. Net Cost of Operations (18+29)	0	0	0	0

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YEAR 2

Fiscal Service Trust Fund Corpus Account

Agency Trust Fund Account

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" 4394 Receipts Unavail for Obligation Upon Collection	500	500	<u>Budgetary</u> No entry.		
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

2.To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4394 Receipts Unavail for Obligation Upon Collection	12,000	12,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	12,000	12,000	<u>Proprietary</u> No entry.		

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

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by Fiscal Service 1010 Fund Balance with Treasury	12,000	12,000	<u>Proprietary</u> No entry.		

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4. To record a payable for amount appropriated from the Treasury-managed trust fund to the agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TCA270). For the agency trust fund, record the receivable for amounts appropriated from the Treasury-managed trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A268).

<u>Budgetary</u> 4394 Receipts Unavail f/ Oblig Upon Collection 4127 Amts Approp f/ Specific Treasury Managed Trust Fd TAFS - Payable	8,000	8,000	<u>Budgetary</u> 4126 Amounts Appropriated f/ Specific Treasury Managed Trust Fund TAFS - Receivable 4450 Unapportioned Authority	8,000	8,000
<u>Proprietary</u> 5765 Nonexpenditure Financing Sources – Transfers-Out 2150 Payable for Transfer of currently Invested Balances	8,000	8,000	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In	8,000	8,000

5. Record apportionment and allotment of amounts in the Agency trust fund account and to record obligations of undelivered orders unpaid (TCA116, TCA120, B204).

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4610 Allotments – Realized Resources 4801 Undelivered Orders, Obligations, Unpaid	8,000	500 7,500
<u>Proprietary</u> No entry,			<u>Proprietary</u> No entry,		

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6. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. TC A271 and A269

<u>Budgetary</u> 4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded	500	500	<u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Authority - Special & Trust TAFS designated by Treas as “Available” 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded 4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable	500	500
<u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out	500	500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals	500	500

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PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 2

Fiscal Service			AGENCY		
<u>Budgetary</u>			<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	12,000		4123 Amt's Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable - Rescinded	500	
4127 Amt's Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable		13,000	4126 Amt's Approp f/ Specific Treas Mgd Trust Fd TAFS - Receivable	13,000	
4124 Amt's Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable – Rescinded		500	4382 Rescissions – New Budget Authority – Spec & Tr TAFS desig by Treas as “Available”		500
4201 Total Actual Resources – Collected	10,000		4801 Undelivered Orders, Obligations, Unpaid	<u>0</u>	<u>13,000</u>
4394 Receipts Unavail for Oblig upon Collection	<u>0</u>	<u>8,500</u>		<u>13,500</u>	<u>13,500</u>
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by Fiscal Service	22,000	13,000	1330 Receivable for Transfer of Current Invested Balances	13,000	5,500
2150 Payable for Transfer of Curr Invested Bals		4,500	3310 Cumulative Results of Operations		7,500
3310 Cumulative Results of Operations	7,500		5755 Nonexpenditure Financing Sources Transfers-In	<u>0</u>	<u>13,000</u>
5765 Nonexpend Fin Sources – Transfers-Out	<u>0</u>	<u>12,000</u>		<u>13,000</u>	<u>13,000</u>
5800 Tax Revenue Collected	<u>29,500</u>	<u>29,500</u>			

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Closing Entries

7. To reclassify the rescission. (TC F250 and F249)

<u>Budgetary</u> 4124 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS - Payable - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"	500	500	<u>Budgetary</u> 4382 Rescissions – New Budget Authority - Spec & Tr TAFS desig by Treas as "Available" 4123 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS- Receivable – Rescinded	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry,		

8. In the Fiscal Service TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228)

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	12,000	12,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops	12,000	7,500 4,500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations	7,500	7,500

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POST-CLOSING TRIAL BALANCE YEAR 2

Fiscal Service			AGENCY		
<u>Budgetary</u>			<u>Budgetary</u>		
4127 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Payable		13,000	4126 Amts Approp f/ Specific Treas Mgd Trust Fd TAFS – Receivable	13,000	
4201 Total Actual Resources Collected	22,000		4801 Undelivered Orders – Obligations, Unpaid	<u>0</u>	13,000
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available”		500		<u>13,000</u>	<u>13,000</u>
4394 Receipts Not Available for Obligation upon Collection	<u>0</u>	<u>8,500</u>			
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by Fiscal Service	22,000	13,000	1330 Receivable for Transfer of Current Invested Balances	13,000	
2150 Payable for Transfer of Curr Invested Bals	<u>0</u>	<u>9,000</u>	3310 Cumulative Results of Operations	<u>0</u>	<u>13,000</u>
3310 Cumulative Results of Ops	<u>22,000</u>	<u>22,000</u>		<u>13,000</u>	<u>13,000</u>

SF-2108	YEAR 2	Fiscal Service	Agency
Column 5	1010	0	0
Column 6	1610	22,000	0
Column 7	4123, 4126	0	13,500
Column 9	4801	0	13,000
Column 10	4124, 4127	13,500	0
Column 11	4394	8,500	0
	4382	0	500

Columns 4+5+6+7+8-9-10 = Column 11
Fiscal Service: 0+0+22,000+0+(13,500)-0-0 = 8,500

Columns 4+5+6+7+8-9-10 = Column 11
Agency: 0+0+0+13,500+0-13,000-0=500

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SF 133 Report on Budget Execution and Budgetary Resources Year 2

Line 1	Budget authority	
Line 1A	Appropriations 4126E-B, 4123E	8,000
Line 1D	Net transfers	<u>0</u>
Total Line 1		8,000
Line 2 A	Unobligated balance (4126B+4801B)	0
Line 5	Temporarily not avail pursuant to P.L. (-)	0
Line 6B	Enacted rescissions (-) 4382E	(500)
Line 6E	Pursuant to Public Law	
Line 7	Total budgetary resources	<u>7,500</u>
Line 8	Obligations Agency 4801 E-B	<u>7,500</u>
Line 11	Total status of budgetary resources	<u>7,500</u>
Line 14C	Undelivered orders 4801E	<u>13,000</u>

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Schedule N Unavailable Collections YR 2	Fiscal Service	Agency	
0199 Balance, start of year	4,500	N/A	From prior year Schedule N, Line 0799
02XX Receipts	<u>12,000</u>		From Schedule R
0400 Total: balances & collections	16,500		SUM
05XX Appropriations (-)	(8,000)		From Sch P, this scenario lines 6026 & 6045
0610 Unobligated balances returned to receipts			Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law	<u>500</u>		Schedule P rescission and reduction lines
0799 Balance, end of year	<u><u>9,000</u></u>		

**Scenario IIE- Special/Trust Fund Rescissions
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Schedule P Program and Financing YEAR 2

1000 Total new obligations line 7310 (4801E-B)	7,500
2199 Total unob bal carried fwd, soy (+) (4126B+4801B)	0
2200 New budget authority (gross) (line 6250)	<u>7,500</u>
2390 Total budgetary resources available for obligation	7,500
6026 Appropriation (trust fund) (4126E-B, 4123E)	8,000
6035 Appropriation rescinded (-) (4382E)	(500)
6045 Portion Precluded from obligation (-)	0
6100 Transferred to other accounts (-)	0
6200 Transferred f/ other accounts (+)	<u>0</u>
6250 Appropriation, (total)	7,500
7240 Obligated Balance, soy (4801B)	5,500
7310 Total New Obligations (+) (line 1000) (4801E-B)	7,500
7440 Obligated balance, eoy (4801E)	13,000
8700 Total Outlays (gross)	0
8900 Budget Authority (net)	7,500
9000 Outlays (net)	0
9201 Total Investments, soy: Federal securities (1610B)	10,000
9202 Total Investments, eoy: Federal securities (1610E)	22,000

NOTE: The corpus and agency accts submit separate FACTSII data but they are consolidated by OMB.

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Form and Content Balance Sheet YR 2	Fiscal ServiceAgency	Combined	Consol
Assets			
Intragovernmental			
2. Investments 1610E	22,000	22,000	22,000
3. Accounts receivable 1330E	13,000	13,000	13,000
6. Total Intragovernmental	<u>22,000</u>	<u>35,000</u>	<u>35,000</u>
15. Total assets	<u>22,000</u>	<u>35,000</u>	<u>35,000</u>
Liabilities			
Intragovernmental			
17. Accounts payable 2150E	13,000	13,000	13,000
19. Total intragovernmental	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
27. Total liabilities	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
Net Position			
30. Cumulative results of operations 3310E	9,000	22,000	22,000
31. Total net position	<u>9,000</u>	<u>22,000</u>	<u>22,000</u>
32. Total liabilities and net position	<u>9,000</u>	<u>22,000</u>	<u>22,000</u>

Form and Content Statement of Net Cost YR 2	Fiscal ServiceAgency	Combined	Consol0
Program Costs			
9. Intragovernmental gross costs			
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	0	0	0
6. Net costs with the public	<u>0</u>	<u>0</u>	<u>0</u>
7. Total net cost	<u>0</u>	<u>0</u>	<u>0</u>
10. Net Cost of Operations	<u>0</u>	<u>0</u>	<u>0</u>

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

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

	Fiscal Service		Agency		Combined		Consolidated		
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp	
1. Beginning Balance (3310B)	4,500	0	5,500	0	10,000	0	10,000	0	
2. Prior period adjustments	0	0	0	0	0	0	0	0	
3. Beginning Balance, as adjusted	4,500	0	5,500	0	10,000	0	10,000	0	
Budgetary Financing Sources:									
8. Nonexchange revenue (5800E)	12,000	0	0	0	12,000	0	12,000	0	
10. Transfers-in/out w/out reimburs (5765E, 5755E)	(7,500)	0	7,500	0	0	0	0	0	
16. Total Financing Sources	9,000	0	13,000	0	22,000	0	22,000	0	
17. Net Cost of Operations	0	0	0	0	0	0	0	0	
18. Ending Balances	9,000	0	13,000	0	22,000	0	22,000	0	

**Scenario IIE- Special/Trust Fund Rescissions
Corresponds to Trust Fund Guide Scenario VI
Specific Treasury-Managed Appropriations
Appropriation Rescinded but *not* Cancelled**

Form and Content Statement of Financing YR 2	Fiscal Service Agency		Combined	Consolidated
Resources used to Finance Activities:				
Budgetary Resources Obligated				
1.Obligations incurred 4801E-B	0	7,500	7,500	7,500
3.Obligations net of offsetting collections & recoveries (1-2)	0	7,500	7,500	7,500
4. Less: Offsetting receipts (5800E)	(12,000)	0	(12,000)	(12,000)
5. Net Obligations (3-4)	<u>12,000</u>	<u>7,500</u>	<u>19,500</u>	<u>19,500</u>
11. Total resources used to finance activities	12,000	7,500	19,500	19,500
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 (4801E-B)	0	7,500	7,500	7,500
14. Budgetary offsetting collections and receipts that do not affect net cost of operations				
14b. Other (5800E)	<u>12,000</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
17.Total resources used to finance items not part of the net cost of operations (12thru16)	12,000	7,500	19,500	19,500
18.Total resources used to finance the net Cost of operations (11-17)	0	0	0	0
30. Net Cost of Operations (18+29)	0	0	0	0