

Reductions of Expenditure Transfers Receivable/Payable

The purpose of this scenario is to accommodate across-the-board reductions where expenditure transfers receivable and payable are established on the books. The expenditure transfer between two TAFS is represented by the transferring entity having a payable in USSGL 4901 and the recipient entity having a receivable in USSGL 4225. In most instances, this will occur between a trust fund and a general fund; however, an exception has been made for SSA's Limitation on Administration Expenses account.¹

Year 1

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

1. To record receipts credited to the Transferring TAFS. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A188)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	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)

<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.		

¹ Note: OMB Form and Content Statements are not included in this scenario.

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

3. To record a receivable and payable for the amount to be transferred from the Transferring TAFS to the Receiving TAFS. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A258, A259).

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4901 Delivered Orders – Obligations, Unpaid	6,000		<u>Budgetary</u> 4225 Appropriation Trust Fund Expenditure Transfers - Receivable 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> 5760 Expend Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	6,000	6,000	<u>Proprietary</u> 1335 Expenditure Transfers Receivable 5750 Expend Financing Sources – Transfers-In	6,000	6,000

4. To record the apportionment and allotment of amounts in the Receiving TAFS and to record an obligation of unpaid undelivered orders. (TCA116, A120, B204).

<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.		

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

5. To record the reduction of \$500 in the Transferring TAFS and adjust the receivable and payable between the related accounts. (Transferring: TC A259R, A218; Receiving TAFS: TC A258a)

<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4620 Unobligated Funds Not Subject to Apportionment and 4620 Unobligated Funds Not Subject to Apportionment 4382 Temporary Reduction – New Budget Authority	500	500	<u>Budgetary</u> 4610 Allotments 4225 Appropriation Trust Fund Expenditure Transfers- Receivable	500	500
<u>Proprietary</u> 2155 Expenditure Transfers Payable 5760 Expend Financing Sources – Transfers-Out	500	500	<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 1335 Expenditure Transfers Receivable	500	500

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

YEAR 1: PRE-CLOSING TRIAL BALANCES

<u>Budgetary</u>			<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	10,000		4225 Appropriation Trust Fund Expenditure Transfers -		
4382 Temporary Reduction – New Budget Authority		500	Receivable	5,500	
4620 Unobligated Funds Not Subject to Apportionment		4,000	4610 Allotments – Realized Resources		0
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>5,500</u>	4801 Undelivered Orders, Obligations, Unpaid	<u>0</u>	<u>5,500</u>
	<u>10,000</u>	<u>10,000</u>		<u>5,5000</u>	<u>5,500</u>
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by Fiscal Service	10,000	5,500	1335 Expenditure Transfers Receivable	5,500	
2155 Expenditure Transfers Payable	5,500		5750 Expend Financing Sources – Transfers-In In	<u>0</u>	<u>5,500</u>
5760 Expend Financing Sources – Transfers-Out	<u>0</u>	<u>10,000</u>		<u>5,500</u>	<u>5,500</u>
5800 Tax Revenue Collected	<u>15,500</u>	<u>15,500</u>			

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

Year 1: Closing Entries

6. To reclassify the reduction. (TC F246)

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

7. In the Transferring TAFS, close appropriation to total actual resources collected. (TC F204) In both TAFS, 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		<u>Budgetary</u> No entry.		
		10,000			
<u>Proprietary</u> 5800 Tax Revenue Collected 5760 Expend Financing Sources – Transfers-Out 3310 Cumulative Results of Ops	10,000		<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 3310 Cumulative Results of Operations	5,500	5,500
		5,500			
		4,500			

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

YEAR 1: POST-CLOSING TRIAL BALANCES

<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources Collected	10,000		4225 Appropriation Trust Fund Expenditure Transfers -	5,500	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"		500	Receivable	<u>0</u>	<u>5,500</u>
4620 Unobligated Funds Not Subject to Apportionment		4,000	4801 Undelivered Orders, Obligations, Unpaid	<u>5,500</u>	<u>5,500</u>
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>5,500</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	1335 Expenditure Transfers Receivable	5,500	
2155 Expenditure Transfers Payable Is	<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>

Reductions of Expenditure Transfers Receivable/Payable

YEAR 1: USSGL 2108: Yearend Closing Statement

		Transferring TAFS	Receiving TAFS
Column 5	1010		
Column 6	1610	10,000	
Column 7	4225		5,500
Column 9	4801		5,500
Column 10	4901	5,500	
Column 11	4382, 4620	4,500	0

FACTS II Edit Check: Columns 5+6+7+8=9+10+11

Reductions of Expenditure Transfers Receivable/Payable

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

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
Budgetary Resources		
1A Budget Auth: Approps Received (4114E)	10,000	0
3D2. SPOC: Transfers from Trust Funds: Antic (4225E-B)		5,500
5. Temporarily Not Avail Pursuant to Public Law (-) (4382E)	<u>(500)</u>	
7. Total Budgetary Resources	<u>9,500</u>	<u>5,500</u>
Status of Budgetary Resources		
8. Obligations Incurred (4801E-B, 4901E-B)	5,500	5,500
9. Unobligated Balance: Exempt from Apport (4620E)	<u>4,000</u>	
11. Total Status of Budgetary Resources	<u>9,500</u>	<u>5,500</u>
Relationship of Obligations to Outlays		
12. Obligated Balance, Net, Beginning of Period (4225B, 4801B, 4901B)	0	0
14. Obligated Balance, Net, End of Period:		
A. Accounts receivable (-) (4225E)		(5,500)
C. Undelivered Orders (+) (4801E)		5,500
D. Accounts Payable (+) (4901E)	5,500	
15. Outlays:		
A. Disbursements (+) (4902E)	0	0
B. Collections (-) (4255E)	0	0
C. Subtotal (calculation 15A..15B)	0	0

Reductions of Expenditure Transfers Receivable/Payable

Year 1: Program and Financing Schedule (P&F)

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
OBLIGATIONS BY PROGRAM ACTIVITY		
1000 Total new obligations (+) (4801E-B, 4901E-B)	5,500	5,500
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140 Unobligated balance carried forward, start of yr (+)		
2200 New budget authority (gross) (sum 4000 to 6962)	9,500	5,500
2395 Total new obligations (-) (same as line 1000, opp sign)	(5,500)	(5,500)
2440 Unob bal CF, end of yr (+) (4620E)	4,000	0
NEW BUDGETARY AUTHORITY (GROSS), DETAIL ²		
4026 Appropriation (trust fund) (+) (4114E)	10,000	0
4037 Appropriation temporarily reduced (-) (4382E)	(500)	
6810 Change in uncoll cust pyts from Fed sources (unexpired) (4225E-B)		5,500
7000 Total new budget authority (gross) (-) (sum 4000 through 6990)	9,500	5,500
CHANGE IN OBLIGATED BALANCES		
7240 Obligated balance, start of year (+) (4225B, 4801B, 4901B)		
7310 Total new obligations (+) (line 1000)	5,500	5,500
7400 Change in uncoll cust pyts for Fed sources (unexp) (same as 6810, opp sign)		(5,500)
7440 Obligated balance, end of year (+) (4225E, 4801E, 4901E)	5,500	0
NET BUDGET AUTHORITY AND OUTLAYS		
8900 Budget authority (net) (+) Calc (same as sum 2200 - (8800..8845, 8895, 8896))	9,500	5,500
9000 Outlays (net) (+) Calc (same as sum (8690..8698) - (8800..8845))		
MEMORANDUM (NON-ADD) ENTRIES		
9201 Total invest, start of year: Fed secs: PV (+) (1610B)		
9202 Total invest, end of year: Fed secs: PV (+) (1610E)	10,000	
9502 Unpaid obligations, end of year (4801E, 4901E)	5,500	5,500

² For purposes of this scenario, budget authority is to be classified as discretionary.

Reductions of Expenditure Transfers Receivable/Payable

YEAR 2

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

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

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

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

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	12,000		<u>Budgetary</u> No entry.		
		12,000			
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	12,000		<u>Proprietary</u> No entry.		
		12,000			

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.		

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

4. To record a receivable and payable for the amount to be transferred from the Transferring TAFS to the Receiving TAFS. In order to maintain sound cash management principles, the funds will not be transferred until needed for disbursement (TC A258, A259).

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4901 Delivered Orders – Obligations, Unpaid	8,000		8,000	<u>Budgetary</u> 4225 Appropriation Trust Fund Expenditure Transfers- Receivable 4450 Unapportioned Authority	8,000	8,000
<u>Proprietary</u> 5760 Expend Financing Sources – Transfers-Out 2155 Expenditure Transfers Payable	8,000		8,000	<u>Proprietary</u> 1335 Expenditure Transfers Receivable 5750 Expend Financing Sources – Transfers-In	8,000	8,000

5. To record the apportionment and allotment of amounts in the Receiving TAFS and to record obligations of undelivered orders unpaid (TC A116, A120, 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.		

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

6. To record the reduction of \$300 in the Transferring TAFS and adjust receivable and payable between the related accounts. (TC xxx and TC xxx)

<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4382 Temporary Reduction – New Budget Authority	300		<u>Budgetary</u> 4610 Allotments 4225 Appropriation Trust Fund Expenditure Transfers- Receivable	300	
		300			300
<u>Proprietary</u> 2155 Expenditure Transfers Payable 5760 Expend Financing Sources – Transfers-Out	300		<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In 1335 Expenditure Transfers Receivable	300	
		300			300

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

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		4225 Appropriation Trust Fund Expenditure Transfers -	13,200	
4201 Total Actual Resources – Collected	10,000		Receivable		
4382 Temporary Reduction – New Budget Authority		300	4610 Allotments – Realized Resources		200
4384 Rescinded Amts Approp from Sp & Tr TAFS Desig by Treas as “Available”		0	4801 Undelivered Orders, Obligations, Unpaid	<u>0</u>	<u>13,000</u>
4620 Unobligated Funds Not Subject to Apportionment		8,500		<u>13,200</u>	<u>13,200</u>
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,200</u>			
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1010 Fund Balance With Treasury	0		1335 Expenditure Transfers Receivable	13,200	
1610 Invest in US Treas Securities iss by Fiscal Service	22,000	13,200	3310 Cumulative Results of Operations		5,500
2155 Expenditure Transfers Payable		4,500	5750 Expend Financing Sources – Transfers-In	<u>0</u>	<u>7,700</u>
3310 Cumulative Results of Operations	7,700			<u>13,200</u>	<u>13,200</u>
5760 Expend Financing Sources – Transfers-Out	<u>0</u>	<u>12,000</u>			
5800 Tax Revenue Collected	<u>29,700</u>	<u>29,700</u>			

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS
(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS
(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

Closing Entries

7. To reclassify the reduction. (TC F250, F249)

<u>Budgetary</u> 4382 Temporary Reduction – New Budget Authority 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available”	300		<u>Budgetary</u> No entry.	300	
		300			300
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

8. In the Transferring TAFS, close appropriation to total actual resources collected. (TC F204) In both TAFS, 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		<u>Budgetary</u> No entry.		
		12,000			
<u>Proprietary</u> 5800 Tax Revenue Collected 5760 Expend Financing Sources – Transfers-Out 3310 Cumulative Results of Ops	12,000		<u>Proprietary</u> 5750 Expend Financing Sources – Transfers-In n 3310 Cumulative Results of Operations	7,700	
		7,700			7,700
		4,300			

Reductions of Expenditure Transfers Receivable/Payable

9. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority. (TC F210)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4610 Allotments – Realized Resources 4450 Unapportioned Authority	200	200
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

Reductions of Expenditure Transfers Receivable/Payable

Transferring TAFS

(i.e. 20X8042, 20X8004, 20X8005, 20X8006, 20X8007)

Receiving TAFS

(i.e. 16-0165, 16-0172, 16-0200, 28-8704)

YEAR 2: POST-CLOSING TRIAL BALANCES

<u>Budgetary</u>			<u>Budgetary</u>		
4201 Total Actual Resources Collected	22,000		4225 Appropriation Trust Fund Expenditure Transfers - Receivable	13,200	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available"		300	4450 Unapportioned Authority		200
4620 Unobligated Funds Not Subject to Apportionment		8,500	4801 Undelivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,000</u>
4901 Delivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,200</u>		<u>13,200</u>	<u>13,200</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	13,200	1335 Expenditure Transfers Receivable	13,200	
2155 Expenditure Transfers Payable	<u>0</u>	<u>8,800</u>	3310 Cumulative Results of Operations	<u>0</u>	<u>13,200</u>
3310 Cumulative Results of Ops	<u>22,000</u>	<u>22,000</u>		<u>13,200</u>	<u>13,200</u>

Reductions of Expenditure Transfers Receivable/Payable

YEAR 2: USSGL 2108: Yearend Closing Statement

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
Column 5 1010		
Column 6 1610	22,000	
Column 7 4225		13,200
Column 9 4801		13,000
Column 10 4901	12,200	
Column 11 4382, 4610, 4620	8,800	200

FACTS II Edit Check: Columns 5+6+7+8=9+10+11

Reductions of Expenditure Transfers Receivable/Payable

Year 2: SF 133: Report on Budget Execution and Budgetary Resources

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
1A . Budg Auth: Appr Rec'd (4114E, 4384E-B)	12,500	300
2A. Unob Bal: Beg of Pd (4201B, 4225B, 4384B, 4801B, 4901B)	4,000	0
3D2. SPOC: Transfers from Trust Funds: Antic (4225E-B)		7,700
5. Temporarily Not Avail Pursuant to Public Law (-) (4382E)	(300)	
7. Total Budgetary Resources	<u>16,200</u>	<u>7,700</u>
8. Obligations Incurred (4801E-B, 4901E-B)	7,700	7,500
9A1. Balance, Currently Available (4610E)		200
9B. Unobligated Balance: Exempt from Apport (4620E)	<u>8,500</u>	
11. Total Status of Budgetary Resources	<u>16,200</u>	<u>7,700</u>

Relationship of Obligations to Outlays

12. Obligated Balance, Net, Beginning of Pd (4225B, 4801B, 4901B)	5,500	0
14. Obligated Balance, Net, End of Period:		
A. Accounts receivable (-) (4225E)		(13,200)
C. Undelivered Orders (+) (4801E)		13,000
D. Accounts Payable (+) (4901E)	13,200	
15. Outlays:		
A. Disbursements (+) (4902E)	0	0
B. Collections (-) (4255E)	0	0
C. Subtotal (calculation 15A..15B)	0	0

Reductions of Expenditure Transfers Receivable/Payable

Year 2: Program and Financing Schedule (P&F)

	<u>Transferring TAFS</u>	<u>Receiving TAFS</u>
OBLIGATIONS BY PROGRAM ACTIVITY		
1000 Total new obligations (+) (4801E-B, 4901E-B)	7,700	7,500
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140 Unobligated balance CF, start of yr (+) (4201B, 4384B, 4801B, 4901B)	4,000	0
2200 New budget authority (gross) (sum 4000 to 6990)	12,200	7,700
2395 Total new obligations (-) (same as line 1000, opp sign)	(7,700)	(7,500)
2440 Unob bal CF, end of yr (+) (4610E, 4620E)	8,500	200
NEW BUDGETARY AUTHORITY (GROSS), DETAIL³		
4026 Appropriation (trust fund) (+) (4114E, 4384E-B)	12,200	0
4037 Appropriation temporarily reduced (-) (4382E)	(300)	
6810 Change in uncoll cust payments from Federal sources (unexpired) (4225E-B)		7,700
7000 Total new budget authority (gross) (-) (sum 4000 through 6990)	12,200	7,700
CHANGE IN OBLIGATED BALANCES		
7240 Obligated balance, start of year (+) (4225B, 4801B, 4901B)	5,500	0
7310 Total new obligations (+) (line 1000)	7,700	7,500
7400 Change in uncoll cust pyts for Fed sources (unexp) (same as 6810, opp sign)		(7,700)
7440 Obligated balance, end of year (+) (4225E, 4801E, 4901E)	13,200	(200)
NET BUDGET AUTHORITY AND OUTLAYS		
8900 Budget authority (net) (+) Calc (same as sum 2200 - (8800..8845, 8895, 8896))	12,200	7,700
9000 Outlays (net) (+) Calc (same as sum (8690..8698) - (8800..8845))		
MEMORANDUM (NON-ADD) ENTRIES		
9201 Total invest, start of year: Fed secs: PV (+) (1610B)	10,000	
9202 Total invest, end of year: Fed secs: PV (+) (1610E)	22,000	
9502 Unpaid obligations, end of year (4801E, 4901E)	5,500	5,500

³ For purposes of this scenario, budget authority is to be classified as discretionary.