

Scenario V

Treasury-Managed Trust Fund Allocation Accounts

Treasury-managed trust funds are a unique group of accounts in that the law has designated the Secretary of Treasury to act as managing trustee for a named group of trust funds. BPD administers this function. Treasury-managed trust funds are comprised of an individual TAFS reported by BPD (referred to as the "corpus account"), and an individual TAFS reported by the program agency (referred to as the "agency account").

In most instances, BPD TAFS are structured as 20X8000; the "20" indicates Treasury, "X" represents the period of availability, and "8000" represents the trust fund series. The agency TAFS are established in one of two ways: either as a separate appropriation fund symbol (i.e., 69X8123) or as a transfer appropriation symbol, which is commonly referred to as an allocation account (i.e., 75-20X8000). Allocation accounts are symbolized by adding the receiving agency's department prefix to the original appropriation fund symbol. In the example above, the "75" represents the U.S. Department of Health and Human Services. The scenario that follows was developed for the *allocation-type* Treasury-managed trust funds. Refer to Scenario VI, Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols, for transactions between specific Treasury-managed trust funds and other trust fund appropriation accounts.

In appearance, the Treasury-managed trust fund allocation accounts resemble general fund allocation accounts, but in practice there are several differences. First, most trust funds have investment authority, while general funds typically do not. Investment authority resides with the corpus account and is managed by BPD. Because BPD manages the trust fund's investments in the corpus account and the agency manages the trust fund's obligations and disbursements in the allocation account, sound cash management principles must be enforced. This is discussed in more detail below. Second, yearend reporting requirements for the Treasury-managed trust fund allocation accounts require that any amounts receivable or payable between the corpus and agency accounts either net to zero or be eliminated. This concept affects the SF 133, FMS 2108, and P&F presentations, as well as agency and Governmentwide financial statement presentations. Scenario V illustrates this theory.

The flowchart at the beginning of this section illustrates the basic framework and flow of activity within a Treasury-managed trust fund allocation account. Receipts are recorded in the corpus account and then invested based upon the terms stipulated by statute or trust agreement. As funds are needed by the agency account for disbursement, the program agency contacts BPD for a transfer of funds (accomplished via SF 1151). The BPD then disinvests the funds so that the transfer may be accomplished. The Treasury-managed trust fund allocation accounts also record nonexpenditure transfers that occur between other trust funds, as well as expenditure transfers with Federal funds. (Refer to Scenario I, Basic Trust Fund Accounting.)

In contrast with other Federal nonexpenditure transfers, transfers between trust fund corpus accounts and agency allocation accounts require different accounting and reporting treatment. To maintain sound cash management principles, funds remain invested until needed for disbursement to maximize interest earned. Since BPD performs the investment function, and the program agency performs the obligation and disbursement function, a budgetary mechanism is sometimes needed to transfer the budget authority prior to actually transferring the funds. That mechanism results in a receivable and payable transaction recorded by each entity.

Another notable concept is that the corpus TAFS consists of one or more receipt accounts (i.e., 20X8000.001,

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Treasury-Managed Trust Fund Allocation Accounts

20X8000.002) and a corresponding expenditure account (i.e., 20X8000). Trust fund receipts are often comprised of taxes, customs duties, fines, penalties, etc., and are first credited to a trust fund receipt account. Because the law designates the Treasury-managed trust fund receipt accounts subject to this guidance as available for expenditure, the receipts are automatically credited to the corresponding expenditure account. There is no current requirement to have separate USSGL accounting for available trust fund receipt accounts; therefore, the following transactions combine activity of receipt and expenditure accounts.

Below are the USSGL accounts commonly used by Treasury-managed trust fund allocation accounts.

- 1330 Receivable for Transfers of Currently Invested Balances
- 2150 Payable for Transfers of Currently Invested Balances
- 4165 Allocations of Authority - Anticipated from Invested Balances
- 4166 Allocations of Realized Authority - To Be Transferred from Invested Balances
- 4167 Allocations of Realized Authority - Transferred from Invested Balances
- 5755 Nonexpenditure Financing Sources - Transfers-In
- 5765 Nonexpenditure Financing Sources - Transfers-Out

The scenario also illustrates the unique reporting requirements for budgetary and proprietary transactions. For FACTS I (proprietary) and OMB Form and Content reporting, the agency account consolidates the data from the corpus account and reports the trust fund as a whole. For FACTS II (primarily budgetary) reporting (SF 133, FMS 2108, P&F), each TAFS submits its portion of the activity, and then Treasury and OMB merge the data.

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>1. To record amounts anticipated by Agency for transfer from the corpus account. This is based upon an SF 132: Apportionment and Reapportionment Schedule request.</p> <p>N/A</p>	<p>1. To record amounts anticipated by Agency for transfer from the corpus account. This is based upon an SF 132: Apportionment and Reapportionment Schedule request. (TC A204)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4165</td> <td style="width: 70%;">Allocations of Authority - Anticipated from</td> <td style="width: 20%; text-align: right;">Invested</td> </tr> <tr> <td></td> <td style="text-align: right;">Balances</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td style="text-align: right;">50,000</td> </tr> </table> <p><i>Proprietary</i></p> <p>None</p>	4165	Allocations of Authority - Anticipated from	Invested		Balances	50,000	4450	Unapportioned Authority	50,000						
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	Balances	50,000														
4450	Unapportioned Authority	50,000														
<p>2. To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A186)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4114</td> <td style="width: 70%;">Appropriated Trust or Special Fd</td> <td style="width: 20%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">Receipts</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td>4620</td> <td>Unob Fds Not Subject to Apport</td> <td style="text-align: right;">70,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">70,000</td> </tr> <tr> <td>5800</td> <td>Tax Revenue Collected</td> <td style="text-align: right;">70,000</td> </tr> </table>	4114	Appropriated Trust or Special Fd			Receipts	70,000	4620	Unob Fds Not Subject to Apport	70,000	1010	Fund Balance With Treasury	70,000	5800	Tax Revenue Collected	70,000	<p>2. To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.)</p> <p>N/A</p>
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Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>3. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.¹ (TC B124)</p> <p><i>Budgetary</i> None</p> <p><i>Proprietary</i> 1610 Investments in U.S. Treas. Securities Issued by Public Debt 70,000 1010 Fund Balance With Treasury 70,000</p>	<p>3. To record the investment of receipts in par value securities issued by the Bureau of Public Debt.</p> <p>N/A</p>
<p>4. To record apportionment of funds based on an approved SF 132: Apportionment and Reapportionment Schedule.</p> <p>N/A</p>	<p>4. To record apportionment of funds anticipated in transaction #1 based on an approved SF 132: Apportionment and Reapportionment Schedule. (TC A116)</p> <p><i>Budgetary</i> 4450 Unapportioned Authority 50,000 4510 Apportionments 50,000</p> <p><i>Proprietary</i> None</p>

¹ This is a basic transaction to illustrate that the receipts collected by the corpus account are immediately invested. No further investment activity is reflected in this scenario. Refer to Scenario IV, Trust Fund Investments, as well as Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more detailed guidance on trust fund investments.

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Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>5. To record receivables/payables for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon an agency's authority to obligate.</p> <p>A. To record a payable prior to the SF 1151: Nonexpenditure Transfer Authorization request.² (TC A223)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4620</td> <td style="width: 70%;">Unob Fds Not Subject to Apport</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4166</td> <td>Allocations of Realized Authority - To Be Transferred from Invested Bal</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">5765</td> <td style="width: 70%;">Nonexpenditure Financing Sources – Transfers-Out</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>2150</td> <td>Payable for Transf of Currently Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table>	4620	Unob Fds Not Subject to Apport	25,000	4166	Allocations of Realized Authority - To Be Transferred from Invested Bal	25,000	5765	Nonexpenditure Financing Sources – Transfers-Out	25,000	2150	Payable for Transf of Currently Invested Balances	25,000	<p>5. To record receivables/payables for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon an agency's authority to obligate.</p> <p>A. To record a receivable prior to the SF 1151: Nonexpenditure Transfer Authorization request.² (TC A217)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4166</td> <td style="width: 70%;">Allocations of Realized Authority - To Be Transferred from Invested Balances</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4165³</td> <td>Allocations of Authority - Anticipated from Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1330</td> <td style="width: 70%;">Receiv for Transf of Curr Invested Bal</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>5755</td> <td>Nonexpenditure Financing Sources - Transfers-In</td> <td style="text-align: right;">25,000</td> </tr> </table>	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	25,000	4165 ³	Allocations of Authority - Anticipated from Invested Balances	25,000	1330	Receiv for Transf of Curr Invested Bal	25,000	5755	Nonexpenditure Financing Sources - Transfers-In	25,000
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² Proprietary receivable/payable transactions within Treasury-managed trust fund allocation accounts must be eliminated for agency and government-wide financial statements. For FACTS I (proprietary) reporting, one trial balance is submitted by the Agency containing the appropriate data for both accounts. The elimination entry related to this transaction is illustrated after the Post-closing Trial Balance.

³ For activity that is not subject to apportionment, a credit to USSGL account 4620 Unobligated Funds Not Subject to Apportionment may be appropriate. Refer to Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more comprehensive transactions.

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Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

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Year 1

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<p>B. To record obligations incurred.</p> <p style="margin-left: 40px;">N/A</p>	<p>B. To record obligations incurred. (TC A120, B202, B204)</p> <p style="margin-left: 40px;"><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%; margin-left: 20px;">4510</td> <td style="width: 70%;">Apportionments</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td></td> <td>4801⁴ Undelivered Orders -</td> <td></td> </tr> <tr> <td></td> <td style="padding-left: 20px;">Obligations, Unpaid</td> <td style="text-align: right;">25,000</td> </tr> </table> <p style="margin-left: 40px;"><i>Proprietary</i></p> <p style="margin-left: 40px;">None</p>	4510	Apportionments	25,000		4801 ⁴ Undelivered Orders -			Obligations, Unpaid	25,000
4510	Apportionments	25,000								
	4801 ⁴ Undelivered Orders -									
	Obligations, Unpaid	25,000								

⁴ This step may be skipped for activity that goes directly to expended authority (USSGL 49xx series). Refer to Section III - Accounting Transactions of TFM S2-01-02 (as updated) for more comprehensive transactions.

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>6. To record payable for expenses incurred.</p> <p style="margin-left: 40px;">N/A</p>	<p>6. To record payable for expenses incurred. (TC B302)</p> <p style="margin-left: 40px;"><i>Budgetary</i></p> <table style="margin-left: 80px; border: none;"> <tr> <td style="padding-right: 20px;">4801</td> <td style="padding-right: 20px;">Unexpended Obligations – Unpaid</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="padding-right: 20px;">4901</td> <td style="padding-right: 20px;">Delivered Orders - Obligations, Unpaid</td> <td style="text-align: right; vertical-align: bottom;">25,000</td> </tr> </table> <p style="margin-left: 40px;"><i>Proprietary</i></p> <table style="margin-left: 80px; border: none;"> <tr> <td style="padding-right: 20px;">6100</td> <td style="padding-right: 20px;">Operating Expenses/Program Costs</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="padding-right: 20px;">2110</td> <td style="padding-right: 20px;">Accounts Payable</td> <td style="text-align: right;">25,000</td> </tr> </table>	4801	Unexpended Obligations – Unpaid	25,000	4901	Delivered Orders - Obligations, Unpaid	25,000	6100	Operating Expenses/Program Costs	25,000	2110	Accounts Payable	25,000
4801	Unexpended Obligations – Unpaid	25,000											
4901	Delivered Orders - Obligations, Unpaid	25,000											
6100	Operating Expenses/Program Costs	25,000											
2110	Accounts Payable	25,000											

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Budgetary:

Budgetary:

Adjusting Entry

A1) To record appropriated receipts temporarily precluded from obligation. (TC A127)			
	4620	Unoblig Fds Not Subject to Apport	45,000
	4397 ⁵	Receipts and Approps Temp	
		Precluded from Obligation	45,000

Adjusting Entry

A1) To record adjustments for anticipated resources not realized. (TC F112)			
	4450	Unapportioned Authority	25,000
	4165	Allocations of Authority -	
		Anticipated from Invested	
		Balances	25,000

5 Many of the Treasury-managed trust fund allocation accounts have limitations on obligations. For those that do not, follow the guidance in Scenario I, Basic Trust Fund Accounting, of this Guide. For those that do, refer to Scenario II, Trust Fund Balances Precluded from Obligation, for a more detailed illustration.

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Budgetary:

Pre-closing Adjusted Trial Balance
(FACTS II submission)

4114	70,000	
4166		25,000
4397		45,000
	<u>70,000</u>	<u>70,000</u>

Budgetary:

Pre-closing Adjusted Trial Balance
(FACTS II submission)

4166	25,000	
4450	25,000	
4510		25,000
4901		25,000
	<u>50,000</u>	<u>50,000</u>

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Budgetary:

Budgetary:

Closing Entry

C1)	To record the consolidation of actual net-funded resources (TC F204)		
	4201	Total Actual Resources - Collected	70,000
	4114	Appropriated Trust or Special	
		Fund Receipts	70,000

Closing Entry

C1)	To record the closing of unobligated balances to unapportioned authority. (TC F210)		
	4510	Apportionments	25,000
	4450	Unapportioned Authority	25,000

Post-closing Trial Balance

4166		25,000
4201	70,000	
4397		45,000
	<u>70,000</u>	<u>70,000</u>

Post-closing Trial Balance

4166	25,000	
4901		25,000
	<u>25,000</u>	<u>25,000</u>

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Proprietary:

Pre-closing Trial Balance

1610	70,000	
2150		25,000
5765	25,000	
5800		70,000
	<u>95,000</u>	<u>95,000</u>

Proprietary:

Pre-closing Trial Balance

1330	25,000	
2110		25,000
5755		25,000
6100	25,000	
	<u>50,000</u>	<u>50,000</u>

Closing Entry

C1) To record the closing of revenue and other financing sources accounts to cumulative results of operations. (TC F228)

5800	Tax Revenue Collected	70,000
	3310 Cum. Results of Operations	45,000
	5765 Nonexpenditure Financing Sources - Transfers-Out	25,000

Closing Entry

C1) To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)

5755	Nonexpenditure Financing Sources - Transfers-In	25,000
	3310 Cum. Results of Operations	25,000
	3310 Cumulative Results of Operations	25,000
	6100 Operating Expenses/Program Costs	25,000

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
 (20X8000)

Agency Trust Fund Account
 (75-20X8000)

Proprietary:

Post-closing Trial Balance

1610	70,000	
2150		25,000
3310		45,000
	<u>70,000</u>	<u>70,000</u>

Proprietary:

Post-closing Trial Balance

1330	25,000	
2110		25,000
	<u>25,000</u>	<u>25,000</u>

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Proprietary:

N/A

Proprietary:

Eliminating Entry⁶

E1)	To eliminate proprietary receivables and payables between the corpus and agency accounts, prior to the FACTS I trial balance submission.		
	2150	Payable for Transfers of Curr. Invested Bal.	25,000
		1330 Receivable for Transfers of Currently Invested Balances	25,000
	5755	Nonexpenditure Financing Sources - Trans-In	25,000
		5765 Nonexpenditure Financing Sources - Transfers-Out	25,000

FACTS I Trial Balance (Pre-closing)
(Consolidated Corpus and Agency account)

1610	70,000	
2110		25,000
5800		70,000
6100	25,000	
	<u>95,000</u>	<u>95,000</u>

⁶ Keep this entry separate from the main general ledger. This entry is necessary for accurate agency and government-wide (FACTS I) financial statement presentations.

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

SF-133: Report on Budget Execution and Budgetary Resources (Year-End)⁷

BUDGETARY RESOURCES	<u>Corpus Account</u>	<u>Agency Account</u>
1. Budget Authority		
A. Appropriations (4114E)	70,000	0
D. Net Transfers, Current Year Authority Realized (4166E-B)	(25,000)	25,000
2. Unobligated Balance (4166B)	0	0
5. Temporarily Not Available Pursuant to Public Law (4397E-B)	(45,000)	
7. Total Budgetary Resources	<u>0</u>	<u>25,000</u>
STATUS OF BUDGETARY RESOURCES		
8. Obligations Incurred (4901E-B)	0	25,000
10. Unobligated Balances (Not Available) (4450E, 4510E)	0	0
11. Total, Status of Budgetary Resources	<u>0</u>	<u>25,000</u>
RELATION OF OBLIGATIONS TO OUTLAYS		
14. Obligated Balance, Net, End of Period		
D. (4901E)	0	25,000
15. Outlays		
A. Disbursements (4902E)	0	0
B. Collection		

⁷ The corpus and agency accounts submit budget data separately via FACTS II. SF 133 data is extracted and consolidated by OMB.

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

FMS 2108: Year-End Closing Statement⁸

		<u>Corpus Account</u>	<u>Agency Account</u>
Column 6	Other Authorizations (1610E)	70,000	0
Column 7	Reimbursements Earned (4166E) ⁹	(25,000)	25,000
Column 10	Accounts Payable (4901E)	0	25,000
Column 11	Unobligated Balance (4397E, 4450E, 4510E)	45,000	0

⁸ The corpus and agency accounts submit budget data separately via FACTS II. FMS 2108 data is extracted and consolidated by Treasury.

⁹ The receivable/payable amounts to be transferred (USSGL account 4166) reflected in Column 7 must net to zero when combined.

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

CONSOLIDATED Schedule P - Program & Financing¹⁰

Budgetary Resources Available for Obligation

2200	New budget authority (gross) (4114E - 4397E-B)	25,000
2395	Total new obligations (-) (4901E-B)	(25,000)

New Budgetary Authority (Gross) Detail

4027/6027	Appropriation (trust fund, indefinite) (4114E)	70,000
4100	Transferred to other accounts (-) (4166E-B) ¹¹	(25,000)
4200	Transferred from other accounts (4166E-B)	25,000
6045	Portion precluded from obligation (-) (4397E-B)	<u>(45,000)</u>
6250	Appropriation (total)	25,000

Change in Unpaid Obligations

7299	Total unpaid obligations, start of year (4901B)	0
7310	Total new obligations (4901E-B)	<u>25,000</u>
7499	Total unpaid obligations, end of year (4901E)	25,000

Memorandum Entries

9201	Total investments, start of year (1610B)	0
9202	Total investments, end of year (1610E)	70,000

¹⁰ The corpus and agency accounts submit budget data separately via FACTS II. P&F data is extracted and consolidated by OMB.

¹¹ Line 4100 reflects the corpus account's 4166E-B payable balance to be transferred. Line 4200 reflects the agency account's 4166E-B receivable balance to be transferred. These amounts must match.

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 1

Consolidated Corpus/Agency Form and Content Statements ¹²

Balance Sheet		
ASSETS		
1A4	Investments (1610E)	70,000
LIABILITIES and NET POSITION		
4B1	Accounts Payable (2110E)	25,000
8.	Cumulative Results of Operations (3310E)	45,000
Statement of Net Cost		
1B1	Program Costs-Public- Production (6100E)	25,000
1D	Less Earned Revenue	0
5	Net Cost of Operations (calculation)	25,000
Statement of Changes in Net Position		
1	Net Cost of Operations	25,000
2B	Financing Sources-Taxes (5800E)	70,000
9	Net Position-End of Period (calculation)	45,000

12 The corpus and agency accounts are consolidated by the Agency in preparation of the OMB Form and Content Statements. Any transfers between the corpus and agency accounts are eliminated.

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Treasury-Managed Trust Fund Allocation Accounts

Year 1

Consolidated Corpus/Agency Form and Content Statements (continued)

Statement of Budgetary Resources		
1A	Budget Authority - Appropriations (4114E)	70,000
1D	Net Transfers (4166E-B)	0
4B	Adjustments-Temporarily not Available (4397E-B)	<u>(45,000)</u>
5	Total Budgetary Resources	25,000
6	Obligations Incurred (4901E-B)	25,000
8	Unobligated Balances Not Yet Available (4450E, 4510E)	<u>0</u>
9	Total Status of Resources	25,000
10	Obligations Incurred (4901E-B)	25,000
14D	Less: Accounts Payable (4901E)	25,000
15	Total Outlays (calculation)	0
Statement of Financing		
1A	Obligations Incurred (4901E-B)	25,000
1J	Total (calculation)	25,000
5	Net Cost of Operations (calculation)	25,000

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>1. Agency account requests transfer of funds to meet disbursement needs.</p> <p>A. To record disinvestment of funds. (TC C120)</p> <p><i>Budgetary</i> None</p> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>1610</td> <td>Investments in U.S. Treasury Securities Issued by Public Debt</td> <td style="text-align: right;">25,000</td> </tr> </table> <p>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization) between corpus and agency accounts. (TC A225)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4166</td> <td style="width: 70%;">Allocations of Realized Authority - To Be Transferred from Invested Balances</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4167</td> <td>Allocations of Realized Authority - Transferred from Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">2150</td> <td style="width: 70%;">Payable for Transfers of Currently Invested Balances</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">25,000</td> </tr> </table>	1010	Fund Balance With Treasury	25,000	1610	Investments in U.S. Treasury Securities Issued by Public Debt	25,000	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	25,000	4167	Allocations of Realized Authority - Transferred from Invested Balances	25,000	2150	Payable for Transfers of Currently Invested Balances	25,000	1010	Fund Balance With Treasury	25,000	<p>1. Agency account requests transfer of funds to meet disbursement needs.</p> <p>A. To record disinvestment of funds.</p> <p>N/A</p> <p>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization) between corpus and agency accounts. (TC A219)</p> <p><i>Budgetary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">4167</td> <td style="width: 70%;">Allocations of Realized Authority - Transferred from Invested Balances</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>4166</td> <td>Allocations of Realized Authority - To Be Transferred from Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> </table> <p><i>Proprietary</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">1010</td> <td style="width: 70%;">Fund Balance With Treasury</td> <td style="width: 20%; text-align: right;">25,000</td> </tr> <tr> <td>1330</td> <td>Receivable for Transfers of Currently</td> <td></td> </tr> </table>	4167	Allocations of Realized Authority - Transferred from Invested Balances	25,000	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	25,000	1010	Fund Balance With Treasury	25,000	1330	Receivable for Transfers of Currently	
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Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

<p>C. To record disbursement of funds.</p> <p style="margin-left: 40px;">N/A</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">Invested Balances</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td colspan="3">C. To record disbursement of funds. (TC B110)</td> </tr> <tr> <td colspan="3"><i>Budgetary</i></td> </tr> <tr> <td style="padding-left: 20px;">4901</td> <td>Delivered Orders - Obligations, Unpd</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="padding-left: 40px;">4902</td> <td>Delivered Orders - Oblig, Paid</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td colspan="3"><i>Proprietary</i></td> </tr> <tr> <td style="padding-left: 20px;">2110</td> <td>Accounts Payable</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="padding-left: 40px;">1010</td> <td>Fund Balance With Treasury</td> <td style="text-align: right;">25,000</td> </tr> </table>		Invested Balances	25,000	C. To record disbursement of funds. (TC B110)			<i>Budgetary</i>			4901	Delivered Orders - Obligations, Unpd	25,000	4902	Delivered Orders - Oblig, Paid	25,000	<i>Proprietary</i>			2110	Accounts Payable	25,000	1010	Fund Balance With Treasury	25,000
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Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Budgetary:

Beginning Trial Balance

4166		25,000
4201	70,000	
4397		45,000
	<u>70,000</u>	<u>70,000</u>

(No Adjusting Entries)

Pre-closing Adjusted Trial Balance
(FACTS II submission)

4167		25,000
4201	70,000	
4397		45,000
	<u>70,000</u>	<u>70,000</u>

Budgetary:

Beginning Trial Balance

4166	25,000	
4901		25,000
	<u>25,000</u>	<u>25,000</u>

(No Adjusting Entries)

Pre-closing Adjusted Trial Balance
(FACTS II submission)

4167	25,000	
4902		25,000
	<u>25,000</u>	<u>25,000</u>

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Budgetary:

Closing Entry

C1)	To record the consolidation of actual net-funded resources. (TC F204)		
	4167	Allocations of Realized Authority - Transferred from Invested Balances	25,000
	4201	Total Actual Resources - Collected	25,000

Post-closing Trial Balance:

4201	45,000			
4397			45,000	
	<u>45,000</u>			<u>45,000</u>

Budgetary:

Closing Entries

C1)	To record the consolidation of actual net-funded resources. (TC F204)		
	4201	Total Actual Resources – Collected	25,000
	4167	Allocations of Realized Authority - Transferred from Invested Balances	25,000

C1)	To record the closing of Expended Authority - Paid. (TC F214)		
	4902	Delivered Orders - Obligations, Paid	25,000
	4201	Total Actual Resources - Coll.	25,000

Post-closing Trial Balance

- none -

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

BPD Trust Fund Corpus Account
(20X8000)

Agency Trust Fund Account
(75-20X8000)

Proprietary:

Beginning Trial Balance

1610	70,000	
2150		25,000
3310		45,000
	<u>70,000</u>	<u>70,000</u>

Pre-closing Trial Balance

1610	45,000	
3310		45,000
	<u>45,000</u>	<u>45,000</u>

Closing Entry

- none -

Post-closing Trial Balance

1610	45,000	
3310		45,000
	<u>45,000</u>	<u>45,000</u>

Proprietary:

Beginning Trial Balance

1330	25,000	
2110		25,000
	<u>25000</u>	<u>25000</u>

Pre-closing Trial Balance

- none -

Closing Entry

- none -

Post-closing Trial Balance

- none -

FACTS I Trial Balance (Pre-closing)
(Consolidated Corpus and Agency account)

1610	45,000	
3310		45,000
	<u>45,000</u>	<u>45,000</u>

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

Trust Fund SF-133: Report on Budget Execution and Budgetary Resources (Year-End)

BUDGETARY RESOURCES	<u>Corpus Account</u>	<u>Agency Account</u>
1. Budget Authority		
A. Appropriations		
D. Net Transfers, Current Year Authority Realized (4166E-B+4167E)	0	0
2. Unobligated Balance (4201B + 4397B + 4901B + 4166B)	0	0
5. Temporarily Not Available Pursuant to Public Law (4397E-B)	0	0
7. Total Budgetary Resources	0	0
STATUS OF BUDGETARY RESOURCES		
8. Obligations Incurred (4901E-B + 4902E)	0	0
11. Total, Status of Budgetary Resources	0	0
RELATION OF OBLIGATIONS TO OUTLAYS		
12. Obligated Balance, Net as of October 1 (4901B)	0	25,000
15. Outlays		
A. Disbursements (4902E)	0	25,000
B. Collections		

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

FMS 2108: Year-End Closing Statement

		<u>Corpus Account</u>	<u>Agency Account</u>
Column 6	Other Authorizations (1610E)	45,000	0
Column 11	Unobligated Balance (4397E)	45,000	0

CONSOLIDATED Schedule P - Program & Financing

Budgetary Resources Available for Obligation

2200	New budget authority (gross) (4114E - 4397E-B)	0
2395	Total new obligations (-) (4901E-B + 4902E-B)	0

New Budgetary Authority (Gross) Detail

4027/6027	Appropriation (trust fund, indefinite) (4114E)	0
4100	Transferred to other accounts (-) (4166E-B, 4167E)	0
4200	Transferred from other accounts (4166E-B, 4167E)	0
6045	Portion precluded from obligation (-) (4397E-B)	(0)

Change in Unpaid Obligations

7299	Total unpaid obligations, start of year (4901B)	25,000
7310	Total new obligations (4901E-B)	<u>(25,000)</u>
7499	Total unpaid obligations, end of year (4901E)	0

Memorandum Entries

9201	Total investments, start of year (1610B)	70,000
9202	Total investments, end of year (1610E)	45,000

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

*Consolidated Corpus/Agency Form and Content Statements*¹³

Balance Sheet		
ASSETS		
1A4	Investments (1610E)	45,000
LIABILITIES and NET POSITION		
8	Cumulative Results of Operations (3310E)	45,000
Statement of Net Cost		-0-
Statement of Changes in Net Position		
1	Net Cost of Operations	0
8	Net Position-Beginning of Period (3310B)	45,000
9	Net Position-End of Period (calculation)	45,000

¹³ The corpus and agency accounts are consolidated by the Agency in preparation of the OMB Form and Content Statements. Any transfers between the corpus and agency accounts are eliminated.

Scenario V
Treasury-Managed Trust Fund Allocation Accounts

Year 2

Consolidated Corpus/Agency Form and Content Statements (continued)

Statement of Budgetary Resources		
1A	Budget Authority - Appropriations	0
1D	Net Transfers (4166E-B, 4167E)	0
2A	Unobligated Balance Available (4201B+4166B+4397B)	0
4B	Adjustments-Temporarily not Available (4397E-B)	<u>0</u>
5	Total Budgetary Resources	0
6	Obligations Incurred (4901E-B+4902E)	<u>0</u>
9	Total Status of Resources	0
10	Obligations Incurred (4901E-B, 4902E)	0
12	Obligated Balance, Net-Beginning (4901B)	25,000
15	Total Outlays (calculation)	25,000
Statement of Financing		
1A	Obligations Incurred (4901E-B+4902E)	0
1J	Total (calculation)	0
5	Net Cost of Operations (calculation)	0