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**AUTHORITY TEMPORARILY PRECLUDED FROM OBLIGATION**

**EFFECTIVE FISCAL 2023**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING OPERATIONS**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

**Contents**

**Version Control**

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| --- | --- | --- | --- |
| **Version** | **Date** | **Reviewer(s)** | **Description of Changes** |
| 1.0 | 2/2000 | N/A | Original |
| 2.0 | 7/2023 | Josh Hudkins | Updated with new Branch SOP format, scenario formatting detail, USSGL Accounts, and Transactions. |

**Background**

This scenario was developed to illustrate the proper recording of unobligated balances that are subject to limitation. It **pertains only** to Treasury Appropriation Fund Symbols (TAFS) whose receipts are immediately appropriated but precluded from obligation at year-end by a provision of law, such as a benefit formula or limitation. For example, the following funds fall within this category: Federal Old Age and Survivors Insurance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, and Unemployment Trust Fund. These funds must match budget authority with obligations.

Reporting guidelines stipulate that the year-end SF 133 Report on Budget Execution must tie with the Budget Program and Financing Schedule (Schedule P) in the Budget Appendix of the U.S. Government. Furthermore, there is a relationship that exists between the Special and Trust Fund Receipts Schedule (Schedule N) and the Schedule P. The year-end SF 133, Schedule P, and Schedule N all reflect that the amount of current year receipts less obligations equal the amount precluded from obligation. Therefore, there are no beginning or ending available unobligated balances reported at year-end.

This scenario will discuss the following types of Authority Temporarily Precluded From Obligation:

1. Example where budget authority is derived from special or trust fund receipts
2. Example where budget authority is derived from offsetting collections

**Part 1 Budget Authority Derived From Special or Trust Fund Receipts**

**Listing of USSGL Accounts Used in This Scenario (Part 1):**

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| 412000 | Anticipated Indefinite Appropriations |
| 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation |
| 420100 | Total Actual Resources - Collected |
| 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority |
| 445000 | Unapportioned - Unexpired Authority |
| 449000 | Anticipated Resources - Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| 461000 | Allotments - Realized Resources |
| 480100 | Undelivered Orders - Obligations, Unpaid |
| 490200 | Delivered Orders - Obligations, Paid |
|  |  |
| **Proprietary** |  |
| 101000 | Fund Balance With Treasury |
| 331000 | Cumulative Results of Operations |
| 580000 | Tax Revenue Collected - Not Otherwise Classified |
| 610000 | Operating Expenses/Program Costs |

**Part 1 Budget Authority Derived From Special or Trust Fund Receipt Accounts**

**Year 1:**

**Scenario Assumptions:**

* This scenario illustrates a trust non-revolving fund expenditure account, where the account is apportioned, and unobligated receipts are to be classified at year-end as temporarily not available for obligation pursuant to enacted public law.

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record an anticipated appropriation. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned Authority    Proprietary Entry  None | 500 | 500 | A102 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  459000 Apportionments - Anticipated Resources - Programs Subject to  Apportionment  Proprietary Entry  None | 500 | 500 | A118 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record appropriated receipts into a trust non-revolving fund. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  412000 Anticipated Indefinite Appropriations  Proprietary Entry  101000 Fund Balance With Treasury  580000 Tax Revenue Collected - Not Otherwise Classified  **Also Post:**  Budgetary Entry  459000 Apportionments - Anticipated Resources - Programs Subject to  Apportionment  451000 Apportionments | 500  500  500 | 500  500  500 | A186  A123 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the allotment of authority. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources    Proprietary Entry  None | 500 | 500 | A120 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record current-year undelivered orders without an advance for $225. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  461000 Allotments – Realized Resources  480100 Undelivered Orders – Obligations, Unpaid    Proprietary Entry  None | 225 | 225 | B306 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. The agency receives and pays for $200 of the order placed in Transaction #5. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  490200 Delivered Orders - Obligations, Paid  Proprietary Entry  610000 Operating Expenses/Program Costs  101000 Fund Balance With Treasury | 200  200 | 200    200 | B107 |

**Pre-Closing Entry**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record budget authority (derived from trust fund receipts) temporarily precluded from obligation. This entry is recorded as a pre-closing entry because the TAFS is a trust fund whose authority is limited to the current year obligations. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  461000 Allotments – Realized Resources  439700 Appropriations (special or trust), Borrowing Authority and Contract  Authority Temporarily Precluded From Obligation - Realized Current-Year  Authority  Proprietary Entry  None | 275 | 275 | A127 |

**Year 1 Pre-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 500 | - |
| 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | - | 275 |
| 480100 | Undelivered Orders - Obligations, Unpaid |  | 25 |
| 490200 | Delivered Orders - Obligations, Paid | - | 200 |
| **Total** |  | **500** | **500** |
| **Proprietary** |  |  |  |
| 101000 | Fund Balance With Treasury | 300 | - |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | - | 500 |
| 610000 | Operating Expenses/Program Costs | 200 | - |
| **Total** |  | **500** | **500** |

**NOTE**: Financial Statements are not presented in this scenario.  Historically crosswalks have been updated often, thus potentially causing confusion if the most current version of the crosswalk is not included, despite the background, transactions, and trial balances being accurate.  Please reach out to the USSGL team at The Bureau of the Fiscal Service if you have questions on financial statement presentation.

**Year 1 Closing Entries:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  420100 Total Actual Resources - Collected  411400 Appropriated Receipts Derived From Available Trust or Special Fund  Receipts  Proprietary Entry  None | 500 | 500 | F302 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the closing of revenue and expenses to cumulative results of operations. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  None  Proprietary Entry  580000 Tax Revenue Collected - Not Otherwise Classified  331000 Cumulative Results of Operations  610000 Operating Expenses/Program Costs | 500 | 300  200 | F336 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the closing of paid delivered orders to actual resources. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources - Collected    Proprietary Entry  None | 200 | 200 | F314 |

**Year 1 Post-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 420100 | Total Actual Resources - Collected | 300 | - |
| 480100 | Undelivered Orders - Obligations, Unpaid |  | 25 |
| 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | - | 275 |
| **Total** |  | **300** | **300** |
| **Proprietary** |  |  |  |
| 101000 | Fund Balance With Treasury | 300 | - |
| 331000 | Cumulative Results of Operations | - | 300 |
| **Total** |  | **300** | **300** |

**Part 1 Year 2:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. While the enacted appropriation is $675, the agency is only recording an anticipated appropriation derived from current year receipts of $400. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned Authority    Proprietary Entry  None | 400 | 400 | A102 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the remaining appropriation of $275. This $275 is derived from appropriation previously precluded from obligation (i.e., unavailable.) | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation  445000 Unapportioned – Unexpired Authority  Proprietary Entry  None | 275 | 275 | A192 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  449000 Anticipated Resources – Unapportioned Authority  459000 Apportionments - Anticipated Resources - Programs Subject to  Apportionment  Proprietary Entry  None | 400 | 400 | A118 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. As part of the apportionment submitted to OMB in transaction #3, $275 from Transaction #2 is also apportioned by OMB and available for allotment. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  445000 Unapportioned – Unexpired Authority  451000 Apportionments    Proprietary Entry  None | 275 | 275 | A116 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record appropriated receipts into a trust non-revolving fund. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  412000 Anticipated Indefinite Appropriations  Proprietary Entry  101000 Fund Balance With Treasury  580000 Tax Revenue Collected - Not Otherwise Classified  **Also Post:**  Budgetary Entry  459000 Apportionments - Anticipated Resources - Programs Subject to  Apportionment  451000 Apportionments | 400  400  400 | 400  400  400 | A186  A123 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the allotment of authority. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources    Proprietary Entry  None | 675 | 675 | A120 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record current-year undelivered orders without an advance for $675. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  461000 Allotments – Realized Resources  480100 Undelivered Orders – Obligations, Unpaid    Proprietary Entry  None | 675 | 675 | B306 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record payment of invoices for $700. $675 is a current-year invoice and $25 is an outstanding order from Year 1. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  480100 Undelivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  Proprietary Entry  610000 Operating Expenses/Program Costs  101000 Fund Balance With Treasury | 700  700 | 700  700 | B107 |

**Year 2 Pre-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 400 | - |
| 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | 275 | - |
| 420100 | Total Actual Resources – Collected | 300 | - |
| 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | - | 275 |
| 490200 | Delivered Orders - Obligations, Paid | - | 700 |
| **Total** |  | **975** | **975** |
| **Proprietary** |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 331000 | Cumulative Results of Operations | - | 300 |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | - | 400 |
| 610000 | Operating Expenses/Program Costs | 700 | - |
| **Total** |  | **700** | **700** |

**Year 2 Closing Entries:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  420100 Total Actual Resources - Collected  411400 Appropriated Receipts Derived From Available Trust or Special Fund  Receipts    Proprietary Entry  None | 400 | 400 | F302 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the closing of revenue and expenses to cumulative results of operations. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  None  Proprietary Entry  331000 Cumulative Results of Operations  580000 Tax Revenue Collected - Not Otherwise Classified  610000 Operating Expenses/Program Costs | 300  400 | 700 | F336 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority  415700 Authority Made Available From Appropriations (special or trust),  Borrowing Authority and Contract Authority Previously Precluded From  Obligation    Proprietary Entry  None | 275 | 275 | F316 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the closing of paid delivered orders to total actual resources. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources - Collected    Proprietary Entry  None | 700 | 700 | F314 |

**Year 2 Post-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| N/A | N/A | - | - |
| **Total** |  | **-** | **-** |
| **Proprietary** |  |  |  |
| N/A | N/A | - | - |
| **Total** |  | **-** | **-** |

**Part 2 Budget Authority Derived From Spending Authority From Offsetting Collections:**

**Listing of USSGL Accounts Used in This Scenario (Part 2):**

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation |
| 421000 | Anticipated Reimbursements |
| 422100 | Unfilled Customer Orders Without Advance |
| 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation |
| 445000 | Unapportioned - Unexpired Authority |
| 449000 | Anticipated Resources - Unapportioned Authority |
| 451000 | Apportionments |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to Apportionment |
| 461000 | Allotments - Realized Resources |
| 480100 | Undelivered Orders - Obligations, Unpaid |
|  |  |
| **Proprietary** |  |
| None |  |

**Part 2 Budget Authority Derived From Spending Authority From Offsetting Collections**

**Year 1:**

**Scenario Assumptions:**

* This scenario illustrates a general fund account, where any unobligated spending authority from offsetting collections is to be classified at year-end as temporarily not available for obligation pursuant to enacted public law. While the collections could be classified as direct or reimbursable, this scenario reflects collections as reimbursable.
* This scenario illustrates a no-year account.

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record anticipated reimbursements. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  421000 Anticipated Reimbursements  449000 Anticipated Resources – Unapportioned Authority    Proprietary Entry  None | 700 | 700 | A702 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record anticipated resources apportioned but not available for obligation until they are realized. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  449000 Anticipated Resources - Unapportioned Authority  459000 Apportionments - Anticipated Resources - Programs Subject to  Apportionment    Proprietary Entry  None | 700 | 700 | A118 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record a reimbursable agreement without an advance that was previously anticipated. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  422100 Unfilled Customer Orders Without Advance  421000 Anticipated Reimbursements    Proprietary Entry  None  **Also Post:**  459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment  445000 Unapportioned - Unexpired Authority | 700  700 | 700  700 | A706  A123 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record budget authority apportioned by OMB and available for allotment. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  445000 Unapportioned – Unexpired Authority  451000 Apportionments    Proprietary Entry  None | 700 | 700 | A116 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the allotment of authority. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources    Proprietary Entry  None | 600 | 600 | A120 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record current-year undelivered orders without an advance. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  461000 Allotments – Realized Resources  480100 Undelivered Orders – Obligations, Unpaid    Proprietary Entry  None | 600 | 600 | B306 |

**Pre-Closing Entry**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record spending authority from offsetting collections temporarily precluded from obligation. This entry is recorded as a pre-closing entry because the TAFS is a general fund whose authority is limited to the current year obligations. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  451000 Apportionments  439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation  Proprietary Entry  None | 100 | 100 | A129 |

**Year 1 Pre-Closing and Post-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 422100 | Unfilled Customer Orders Without Advance | 700 | - |
| 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | - | 100 |
| 480100 | Undelivered Orders - Obligations, Unpaid | - | 600 |
| **Total** |  | **700** | **700** |
| **Proprietary** |  |  |  |
| None |  |  |  |
| **Total** |  | **-** | **-** |

**NOTE:** Financial Statements are not presented in this scenario.  Historically crosswalks have been updated often, thus potentially causing confusion if the most current version of the crosswalk is not included, despite the background, transactions, and trial balances being accurate.  Please reach out to the USSGL team at The Bureau of the Fiscal Service if you have questions on financial statement presentation.

**Year 2 Assumptions:**

* The general fund account has no spending authority from offsetting collections in Year 2. However, they need to incur an obligation for $75 using offsetting collections. Therefore, spending authority from offsetting collections temporarily precluded from obligation in Year 1 will need to be made available to obligate the funds.

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record authority made available from offsetting collections previously precluded from obligation. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  445000 Unapportioned – Unexpired Authority  Proprietary Entry  None | 75 | 75 | A194 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record $75 of budget authority apportioned by OMB and available for allotment. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  445000 Unapportioned – Unexpired Authority  451000 Apportionments    Proprietary Entry  None | 75 | 75 | A116 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the allotment of authority. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  451000 Apportionments  461000 Allotments – Realized Resources    Proprietary Entry  None | 75 | 75 | A120 |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record current-year undelivered orders without an advance. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  461000 Allotments – Realized Resources  480100 Undelivered Orders – Obligations, Unpaid    Proprietary Entry  None | 75 | 75 | B306 |

**Year 2 Pre-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 415800 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | 75 | - |
| 422100 | Unfilled Customer Orders Without Advance | 700 | - |
| 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | - | 100 |
| 480100 | Undelivered Orders - Obligations, Unpaid | - | 675 |
| **Total** |  | **775** | **775** |
| **Proprietary** |  |  |  |
| None |  | - | - |
| **Total** |  | **-** | **-** |

**Year 2 Closing Entries:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. To record the reduction of offsetting collection balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. This entry was recorded as post-closing because the amount of current-year collections was not enough to cover current-year obligations. | | | |
|  | Debit | Credit | TC |
| Budgetary Entry  439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation  415800 Authority Made Available From Offsetting Collection Balances Previously  Precluded From Obligation  Proprietary Entry  None | 75 | 75 | F356 |

**Year 2 Post-Closing Trial Balance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account** | **Account Description** | **Debit** | **Credit** |
| **Budgetary** |  |  |  |
| 422100 | Unfilled Customer Orders Without Advance | 700 | - |
| 439800 | Offsetting Collections (Collected) Temporarily Precluded From Obligation | - | 25 |
| 480100 | Undelivered Orders - Obligations, Unpaid |  | 675 |
| **Total** |  | **700** | **700** |
| **Proprietary** |  |  |  |
| None |  | - | - |
| **Total** |  | **-** | **-** |