

RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

EFFECTIVE FISCAL 2026

PREPARED BY:

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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 | 10/2023 | Josh Hudkins | Updated with new Branch SOP format, scenario formatting detail, USSGL Accounts, and Transactions; Added new USSGL account.  |

Background

****Definitions from the TFM Glossary:****

****Special Fund Expenditure Account:**** This is a type of Treasury Account Symbol that the Bureau of Fiscal Service establishes to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

Unavailable Receipts: Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

* Congress limited the amount available for expenditure, or
* Agencies cleared amounts credited to receipt accounts to other receipt accounts, in whole or in part, before taking appropriation warrant action.

****Available Receipts:****Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. In some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account, except that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances involving dedicated collections for current year obligations and expenditures, these funds are placed in an unavailable receipt account until the Bureau of the Fiscal Service prepares a warrant to move the funds to a current fiscal year expenditure account.

****Trust Fund Expenditure Account:**** This is a type of Treasury Account Symbol that the Bureau of Fiscal Service establishes to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

****Special Fund Receipt Accounts**:** Fiscal Service credits special fund receipt accounts with receipts from specific sources collected by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending upon statutory requirements.[[1]](#footnote-1)

Trust Fund Receipt Accounts: Fiscal Service credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure, depending upon statutory requirements, the terms of the trust agreement, and other provisions of law.[[2]](#footnote-2)

****Treasury Documentation:****

****Unavailable Special/Trust Fund Receipt Account****

**An unavailable special/trust fund receipt account holds balances until legislation is enacted which allows an agency to obligate, expend, and disburse those balances. The balances will be appropriated from the unavailable special/trust fund receipt account to a special/trust fund expenditure account via a warrant. The warrant will specify from which receipt account the appropriation stems.**

****Available Special/Trust Fund Receipt Account****

**An available special/trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately without further action by Congress. The Treasury Central Accounting System, CARS, will automatically transfer the balances from the available special/trust fund receipt account into the special fund expenditure account with the same main account symbol.**

****Special/Trust Fund Expenditure Account****

**A special/trust fund expenditure account receives an appropriation from a special/trust fund receipt account either by warrant or automatic transfer, depending on the type of receipt account (unavailable/available).**

****Budget Presentation:****

In the President’s Budget Appendix volume, there is a budget schedule for special and trust fund receipts (Schedule N). Schedule N is an automatically generated schedule that shows the flow of funding into and out of special and non-revolving trust funds. It shows new receipts deposited into the fund, new appropriations taken out of the fund – including any amounts appropriated but precluded from obligation, and the remaining balances of unappropriated receipts (if any).[[3]](#footnote-3) For budgetary purposes, receipts deposited into a special or non-revolving trust fund can be either "available" or "unavailable". If the amounts are unavailable for obligation, they are included in the balances shown in schedule N.

Typically, an available special or trust fund receipt account has legal authority to obligate, expend, and disburse its balances immediately upon collection without further action by Congress. However, there are instances where Congress prohibits receipts or a portion thereof, from being immediately available for obligation. In turn, Congress may provide investment authority of these receipts prior to providing obligational authority.

This scenario will discuss the following types of receipts unavailable for obligation upon collection:

1. Special/Trust Expenditure Account where associated receipts are collected and obligated/outlayed
2. Special/Trust Expenditure Account where receipts (derived from a different special or trust fund expenditure account) are obligated/outlayed

Listing of USSGL Accounts Used in Part 1 of This Scenario:

|  |  |
| --- | --- |
| Account Number | Account Title |
| Budgetary |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| 412000 | Anticipated Indefinite Appropriations |
| 420100 | Total Actual Resources - Collected |
| 439400 | Receipts Unavailable for Obligation Upon Collection |
| 439403 | Anticipated Receipts Unavailable for Obligation Upon Collection |
| 445000 | Unapportioned - Unexpired Authority |
| 449000 | Anticipated Resources - Unapportioned Authority |
| 451000 | Apportionments |
| 461000 | Allotments - Realized Resources |
| 480100 | Undelivered Orders - Obligations, Unpaid |
| 490200 | Delivered Orders - Obligations, Paid |
|  |  |
| Proprietary |  |
| 101000 | Fund Balance With Treasury |
| 134200 | Interest Receivable - Investments |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 331000 | Cumulative Results of Operations |
| 531100 | Interest Revenue - Investments |
| 590000 | Other Revenue |
| 610000 | Operating Expenses/Program Costs |

Part 1 Special/Trust Expenditure Account where associated receipts are collected and obligated/outlayed

Year 1:

Scenario Assumptions:

* TAFS is a no-year special fund account.
* Special fund receipts are only available for investment purposes until such time that there is an appropriation enacted.
* Generally, the appropriation is derived via the annual appropriation act.
* While the presentation reflects a special fund expenditure account, this is also applicable to a trust fund expenditure account.

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| --- |
| 1. To record anticipated special fund receipts that are only available for investment purposes but have yet to be appropriated.
 |
|  | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned AuthorityProprietary EntryNone  | 500 | 500 | A102 |

|  |
| --- |
| 1. To record anticipated receipts unavailable for obligation upon collection.
 |
|  | Debit | Credit | TC |
| Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 500 | 500 | A122 |
| 1. To record revenue to a special fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[4]](#footnote-4)Also Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection | 500500500 | 500500500 | A201A203 |

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| --- |
| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal  Service  | 600 | 500100 | B128 |
| 1. Agency records accrued revenue from federal sources acquired at a discount.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable – Investments  531100 Interest Revenue - Investments   | 50 | 50 | C422 |

|  |
| --- |
| 1. To record the amortization of the discount on federal securities.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue – Investments   | 10 | 10 | E117 |

Pre-Closing Trial Balance

Year 1

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 500 |
| Total |  | 500 | 500 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 50 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 600 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 100 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 10 | - |
| 531100 | Interest Revenue - Investments | - |  60 |
| 590000 | Other Revenue | - | 500 |
| Total |  | 660 | 660 |

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.

Closing Entries – Year 1

|  |
| --- |
| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
|  | Debit | Credit | TC |
| Budgetary Entry420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund  Receipts Proprietary EntryNone   | 500 | 500 | F302 |

|  |
| --- |
| 1. To record the closing of revenue to cumulative results of operations.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNone Proprietary Entry531100 Interest Revenue – Investments590000 Other Revenue 331000 Cumulative Results of Operations  | 60500 | 560 | F336 |

Post-Closing Trial Balance

Year 1

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 420100 | Total Actual Resources Collected | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 500 |
| Total |  | 500 | 500 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 50 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 600 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 100 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 10 | - |
| 331000 | Cumulative Results of Operations | - | 560 |
| Total |  | 660 | 660 |

Part 1 Year 2:

|  |
| --- |
| 1. An appropriation of $300 was enacted. $300 will be derived from receipts previously unavailable for obligation.
 |
|  | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection[[5]](#footnote-5) 445000 Unapportioned - Unexpired AuthorityProprietary EntryNone  | 300 | 300 | A190 |

|  |
| --- |
| 1. To record anticipated special fund receipts that are only available for investment purposes but have yet to be appropriated.
 |
|  | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned AuthorityProprietary EntryNone Also Post:Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 880880 | 880880 | A102A122 |
| 1. To record revenue to a special fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[6]](#footnote-6)Also Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 880880880 | 880880880 | A201A203 |

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| --- |
| 1. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount. The interest was previously accrued.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  439400 Receipts Unavailable for Obligation Upon CollectionProprietary Entry101000 Fund Balance With Treasury 134200 Interest Receivable - Investments  | 5050 | 5050 | A195 |

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| --- |
| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount. ($880 from #3 and $50 from #4)
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal  Service   | 1,000 | 93070 | B128 |

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| --- |
| 1. Agency apportions $300 for the enacted appropriation (derived from receipts that were previously only available for investment purposes) made available by legislation in Transaction #1.
 |
|  | Debit | Credit | TC |
| Budgetary Entry445000 Unapportioned - Unexpired Authority  451000 ApportionmentsProprietary EntryNone  | 300 | 300 | A116 |

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| 1. Agency records the allotment of authority for the $300 in transaction #6.
 |
|  | Debit | Credit | TC |
| Budgetary Entry451000 Apportionments 461000 Allotments – Realized ResourcesProprietary EntryNone  | 300 | 300 | A120 |

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| 1. To record current-year undelivered orders without an advance.
 |
|  | Debit | Credit | TC |
| Budgetary Entry461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, UnpaidProprietary EntryNone  | 300 | 300 | B306 |

|  |
| --- |
| 1. Agency records accrued revenue from federal sources purchased at a discount.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable – Investments  531100 Interest Revenue - Investments   | 120 | 120 | C422 |

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| --- |
| 1. To record the amortization of the discount on federal securities.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments   | 25 | 25 | E117 |

Pre-Closing Trial Balance

Year 2

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 930 | - |
| 420100 | Total Actual Resources - Collected | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 1,130 |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 300 |
| Total |  | 1,430 | 1,430 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 120 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,600 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 170 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 35 | - |
| 331000 | Cumulative Results of Operations | - | 560 |
| 531100 | Interest Revenue - Investments | - | 145 |
| 590000 | Other Revenue | - | 880 |
| Total |  | 1,755 | 1,755 |

Closing Entries – Year 2

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| --- |
| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
|  | Debit | Credit | TC |
| Budgetary Entry420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund  Receipts Proprietary EntryNone   | 930 | 930 | F302 |

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| --- |
| 1. To record the closing of revenue to cumulative results of operations.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNone Proprietary Entry531100 Interest Revenue – Investments590000 Other Revenue 331000 Cumulative Results of Operations  | 145880 | 1,025 | F336 |

Post-Closing Trial Balance

Year 2

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 420100 | Total Actual Resources Collected | 1,430 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 1,130 |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 300 |
| Total |  | 1,430 | 1,430 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 120 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,600 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 170 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 35 | - |
| 331000 | Cumulative Results of Operations | - | 1,585 |
| Total |  | 1,755 | 1,755 |

Part 1 Year 3:

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| --- |
| 1. An appropriation of $1,640 was enacted. $1,130 was derived from receipts previously unavailable for obligation. Of this appropriation, $1,130 can be apportioned and obligated.
 |
|  | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection 445000 Unapportioned - Unexpired AuthorityProprietary EntryNone  | 1,130 | 1,130 | A190 |

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| 1. To record anticipated special fund receipts (including earnings on investments) that are only available for investment purposes. Of the anticipated $730, only $510 will be available for obligation once realized. The remaining $220 will be available only for investment purposes ($730-510) and unavailable for obligation. Of the $1,640 enacted appropriation, $1,130 will be derived from receipts previously unavailable and $510 will be derived from current fiscal year receipts.
 |
|  | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned AuthorityProprietary EntryNone Also Post:Budgetary Entry 449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for Obligation Upon Collection Proprietary EntryNone  | 730220 | 730220 | A102A122 |

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| --- |
| 1. Agency apportions the enacted appropriation derived from special fund receipts of $1,130 (See transaction #1.)
 |
|  | Debit | Credit | TC |
| Budgetary Entry445000 Unapportioned - Unexpired Authority  451000 ApportionmentsProprietary EntryNone  | 1,130 | 1,130 | A116 |

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| --- |
| 1. On the same apportionment for Transaction #3, the agency apportions anticipated resources apportioned but not available for obligation until they are realized.
 |
|  | Debit | Credit | TC |
| Budgetary Entry449000 Anticipated Resources – Unapportioned Authority  459000 Apportionments - Anticipated Resources - Programs Subject to  ApportionmentProprietary EntryNone  | 510 | 510 | A118 |

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| --- |
| 1. To record revenue to a special fund, in which the revenue is immediately available for obligation upon collection. The revenue was anticipated in Transaction #2.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[7]](#footnote-7)Also Post:Budgetary Entry459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment 451000 ApportionmentsProprietary EntryNone  | 470470470 | 470470470 | A186A123 |

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| --- |
| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal  Service   | 490 | 47020 | B128 |

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| --- |
| 1. Agency records the allotment of authority.
 |
|  | Debit | Credit | TC |
| Budgetary Entry451000 Apportionments 461000 Allotments – Realized ResourcesProprietary EntryNone  | 1,600 | 1,600 | A120 |

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| --- |
| 1. To record current-year undelivered orders without an advance.
 |
|  | Debit | Credit | TC |
| Budgetary Entry461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, UnpaidProprietary EntryNone  | 1,600 | 1,600 | B306 |

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| --- |
| 1. In order to make a disbursement of $700, an investment security was coordinated to mature at the time of the projected disbursement.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts  412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued  by the Bureau of the Fiscal Service  Also Post:Budgetary Entry459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment 451000 Apportionments Proprietary EntryNone  | 407004040 | 407301040 | C124A123 |

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| 1. Agency pays $700 of invoices ($300 of obligations made in the previous year and $400 for a current-year invoice.)
 |
|  | Debit | Credit | TC |
| Budgetary Entry480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, PaidProprietary Entry610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury  | 700700 | 700700 | B107 |

|  |
| --- |
| 1. Agency records the allotment of authority for the $40 in transactions #9.
 |
|  | Debit | Credit | TC |
| Budgetary Entry451000 Apportionments 461000 Allotments – Realized ResourcesProprietary EntryNone  | 40 | 40 | A120 |

|  |
| --- |
| 1. To record current-year undelivered orders without an advance.
 |
|  | Debit | Credit | TC |
| Budgetary Entry461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, UnpaidProprietary EntryNone  | 40 | 40 | B306 |

|  |
| --- |
| 1. To record revenue to a special fund, in which the revenue is **not** immediately available for obligation upon collection. However, the receipts of $100 are available for investment. This $100 was included in the anticipated amount in Transaction #2.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[8]](#footnote-8)Also Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 100100100 | 100100100 | A201A203 |

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| --- |
| 1. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount and the interest was previously accrued. This $120 was included in the anticipated amount in Transaction #2.
 |
|  | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 134200 Interest Receivable - Investments Also Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 120120120 | 120120120 | A195A203 |

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| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a premium. (**NOTE**: For any federal investment that has premium or accrued interest at time of purchase, agencies should ensure that the ending balance in USSGL 439400 is sufficient to absorb the impact.)
 |
|  | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection 411400 Appropriated Receipts Derived From Available Trust or Special Fund ReceiptsProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury | 2519525 | 25220 | B126 |

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| --- |
| 1. To record the amortization of the discount on the purchased federal securities.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments | 8 | 8 | E117 |

|  |
| --- |
| 1. Agency accrues interest receivable on investments purchased at a discount.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable – Investments 531100 Interest Revenue - Investments   | 380 | 380 | C422 |

|  |
| --- |
| 1. To record the amortization of the discount on federal securities.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments   | 21 | 21 | E117 |

|  |
| --- |
| 1. To record the amortization of the premium on federal securities.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry531100 Interest Revenue - Investments 161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued  by the Bureau of the Fiscal Service    | 2 | 2 | C611 |

Pre-Closing Trial Balance

Year 3

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipt | 705 | - |
| 420100 | Total Actual Resources Collected | 1,430 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 195 |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 1,240 |
| 490200 | Delivered Orders - Obligations, Paid | - | 700 |
| Total |  | 2,135 | 2,135 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 380 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,555 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 150 |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 25 | - |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 52 | - |
| 331000 | Cumulative Results of Operations | - | 1,585 |
| 531100 | Interest Revenue - Investments | - | 407 |
| 590000 | Other Revenue | - | 570 |
| 610000 | Operating Expenses/Program Costs | 700 | - |
| Total |  | 2,712 | 2,712 |

Closing Entries – Year 3

|  |
| --- |
| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
|  | Debit | Credit | TC |
| Budgetary Entry420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund  Receipts Proprietary EntryNone  | 705 | 705 | F302 |

|  |
| --- |
| 1. To record the closing of paid delivered orders to total actual resources.
 |
|  | Debit | Credit | TC |
| Budgetary Entry490200 Delivered Orders – Obligations Paid 420100 Total Actual Resources - Collected Proprietary EntryNone  | 700 | 700 | F314 |

|  |
| --- |
| 1. To record the closing of revenue to cumulative results of operations.
 |
|  | Debit | Credit | TC |
| Budgetary EntryNone Proprietary Entry531100 Interest Revenue – Investments590000 Other Revenue 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs  | 407570 | 277700 | F336 |

Post-Closing Trial Balance

Year 3

|  |  |  |  |
| --- | --- | --- | --- |
| Account | Account Description | Debit | Credit |
| Budgetary |  |  |  |
| 420100 | Total Actual Resources Collected | 1,435 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 195 |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | 1,240 |
| Total |  | 1,435 | 1,435 |
| Proprietary |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |
| 134200 | Interest Receivable – Investments | 380 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,555 | - |
| 161100 | Discount on U.S. Treasury Securities Issues by the Bureau of the Fiscal Service | - | 150 |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 25 | - |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 52 | - |
| 331000 | Cumulative Results of Operations | - | 1,862 |
| Total |  | 2,012 | 2,012 |

Part 2:

Listing of USSGL Accounts Used in This Scenario

|  |  |
| --- | --- |
| Account Number | Account Title |
| Budgetary |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts |
| 412000 | Anticipated Indefinite Appropriations |
| 412600 | Amounts Appropriated From Specific Invested TAFS – Receivable |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-In |
| 412900 | Amounts Appropriated From Specific Invested TAFS – Transfers-Out |
| 416000 | Anticipated Transfers – Current-Year Authority |
| 420100 | Total Actual Resources - Collected |
| 439400 | Receipts Unavailable for Obligation Upon Collection |
| 439403 | Anticipated Receipts Unavailable for Obligation Upon Collection |
| 445000 | Unapportioned - Unexpired Authority |
| 449000 | Anticipated Resources - Unapportioned Authority |
| 451000 | Apportionments |
| 461000 | Allotments - Realized Resources |
| 480100 | Undelivered Orders - Obligations, Unpaid |
| 490200 | Delivered Orders - Obligations, Paid |
| Proprietary |  |
| 101000 | Fund Balance With Treasury |
| 133000 | Receivable for Transfers of Currently Invested Balances |
| 134200 | Interest Receivable – Investments |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service |
| 215000 | Payable for Transfers of Currently Invested Balances |
| 331000 | Cumulative Results of Operations |
| 531100 | Interest Revenue - Investments |
| 575500 | Non-Expenditure Financing Sources – Transfers-In - Other |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other |
| 590000 | Other Revenue |
| 610000 | Operating Expenses/Program Costs |

Part 2: Special/Trust Expenditure Account where receipts (derived from a different special or trust fund expenditure account) are obligated/outlayed

Scenario Assumptions:

* TAFS is a no-year trust fund expenditure account.
* Trust fund receipts are only available for investment purposes until such time that there is an appropriation enacted.
* Generally, the appropriation is derived via the annual appropriation act.
* While the presentation reflects a trust fund expenditure account, this is also applicable to a special fund expenditure account.
* If the expenditure account #1 is a trust fund, then expenditure account #2 must be a trust fund. The same applies to situations for special funds.

Part 2 Year 1:

|  |
| --- |
| 1. To record an anticipated appropriation available for investment purposes.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources –  Unapportioned AuthorityProprietary EntryNoneAlso Post:Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for  Obligation Upon CollectionProprietary EntryNone | 500500 | 500500 | A102A122 |  |  |  |  |

|  |
| --- |
| 1. To record revenue to a trust fund, in which the revenue is not immediately available for obligation upon collection but is available for investment.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust of Special Fund Receipts 412000 Anticipated Indefinite  AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[9]](#footnote-9)Also Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon CollectionProprietary EntryNone  | 500500500 | 500500500 | A201A203 |  |  |  |  |

|  |
| --- |
| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a discount.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities  Issued by the Bureau of the Fiscal Service | 600 | 500100 | B128 |  |  |  |  |

|  |
| --- |
| 1. Agency records accrued interest in the receipt account from securities purchased at a discount.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable – Investments 531100 Interest Revenue - Investments | 50 | 50 | C422 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

|  |
| --- |
| 1. To record the amortization of the discount on federal securities.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments | 10 | 10 | E117 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

Pre-Closing Adjusted Trial Balance

Year 1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit |  |  |
| Budgetary |  |  |  |  |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 500 | - | - | - | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 500 | - | - | - | 500 |
| Total |  | 500 | 500 |  |  | 500 | 500 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - | - | - | - | - |
| 134200 | Interest Receivable - Investments | 50 | - | - | - | 50 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 600 | - | - | - | 600 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 100 | - | - | - | 100 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 10 | - | - | - | 10 | - |
| 531100 | Interest Revenue - Investments | - | 60 | - | - | - | 60 |
| 590000 | Other Revenue | - | 500 | - | - | - | 500 |
| Total |  | 660 | 660 | - | - | 660 | 660 |

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.

Closing Entries – Year 1

|  |
| --- |
| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From  Available Trust or Special Fund ReceiptsProprietary EntryNone | 500 | 500 | F302 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

|  |
| --- |
| 1. To record the closing of revenue to cumulative results of operations
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry531100 Interest Revenue – Investments590000 Other Revenue 331000 Cumulative Results of Operations | 60500 | 560 | F336 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

Post-Closing Adjusted Trial Balance

Year 1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit |  |  |
| Budgetary |  |  |  |  |  |  |  |
| 420100 | Total Actual Resources - Collected | 500 | - | - | - | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 500 | - | - | - | 500 |
| Total |  | 500 | 500 |  |  | 500 | 500 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - | - | - | - | - |
| 134200 | Interest Receivable - Investments | 50 | - | - | - | 50 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 600 | - | - | - | 600 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 100 | - | - | - | 100 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 10 | - | - | - | 10 | - |
| 331000 | Cumulative Results of Operations | - | 560 | - | - | - | 560 |
| Total |  | 660 | 660 | - | - | 660 | 660 |

Part 2 Year 2:

|  |
| --- |
| 1. An appropriation of $300 was enacted for Trust Fund Expenditure Account #2. The appropriation was derived from receipts from Trust Fund Expenditure Account #1. Therefore, the receipts previously recorded in Trust Fund Expenditure Account #1 are subsequently transferred to Trust Fund Expenditure Account #2. This transaction will record the payable in Trust Fund Expenditure Account #1 and the receivable in Trust Fund Expenditure Account #2 for those appropriated receipts.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection 412700 Amounts Appropriated From Specific  Invested TAFS - PayableProprietary Entry576500 Non-Expenditure Financing Sources - Transfers-Out - Other 215000 Payable for Transfers of Currently  Invested Balances | 300300 | 300300 | A520 | Budgetary Entry412600 Amounts Appropriated From Specific Invested TAFS – Receivable 445000 Unapportioned - Unexpired  AuthorityProprietary Entry133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing  Sources – Transfers-In - Other | 300300 | 300300 | A516 |

|  |
| --- |
| 1. To record anticipated trust fund receipts into Trust Fund Expenditure Account #1 that are only available for investment purposes but have yet to be appropriated.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned  Authority Proprietary EntryNoneAlso Post:Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for  Obligation Upon Collection Proprietary EntryNone | 980980 | 980980 | A102A122 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. To record revenue to Trust Fund Expenditure Fund Account #1, in which the revenue is not immediately available for obligation upon collection but is available for investment.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other RevenueAlso Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for  Obligation Upon CollectionProprietary EntryNone | 980980980 | 980980980 | A201A203 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. Trust Fund Expenditure Account #2 apportions $300 for the enacted appropriation (derived from previous fiscal year’s receipts) made available by legislation in Transaction #1.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone  |  |  |  | Budgetary Entry445000 Unapportioned - Unexpired Authority  451000 Apportionments Proprietary EntryNone | 300 | 300 | A116 |
| 1. Trust Fund Expenditure Account #1 receives interest on investments that were purchased last year. The investments were purchased at a

discount. The interest was previously accrued. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 439400 Receipts Unavailable for Obligation Upon  CollectionProprietary Entry101000 Fund Balance With Treasury 134200 Interest Receivable - Investments  | 5050 | 5050 | A195 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. Trust Fund Expenditure Account #1 invests in Bureau of the Fiscal Service Securities acquired at a discount ($980 from transaction #3

and $50 from transaction #5.) |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 Fund Balance With Treasury 161100 Discount on U.S. Treasury Securities  Issues by the Bureau of the Fiscal Service | 1,050 | 1,03020 | B128 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
|  7. Trust Fund Expenditure Account #2 records the allotment of authority for the $300 in transaction #4. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone  |  |  |  | Budgetary Entry451000 Apportionments 461000 Allotments – Realized Resources Proprietary EntryNone | 300 | 300 | A120 |

|  |
| --- |
|  8. Trust Fund Expenditure Account #2 records current-year undelivered orders without an advance. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone  |  |  |  | Budgetary Entry461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations,  UnpaidProprietary EntryNone | 300 | 300 | B306 |

|  |
| --- |
|  9. Trust Fund Expenditure Account #1 records accrued revenue from federal sources purchased at a discount. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable - Investments  531100 Interest Revenue - Investments | 120 | 120 | C422 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
|  11. Trust Fund Expenditure Account #1 records the amortization of the discount on federal securities. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service  531100 Interest Revenue - Investments | 25 | 25 | E117 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

Pre-Closing Adjusted Trial Balance

Year 2

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary |  |  |  |  |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 1,030 | - | - | - | 1,030 | - |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable | - | - | 300 | - | 300 | - |
| 412700 | Amounts Appropriated From Specific Invested TAFS – Payable | - | 300 | - | - | - | 300 |
| 420100 | Total Actual Resources - Collected | 500 | - | - | - | 500 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 1,230 | - | - | - | 1,230 |
| 480100 | Undelivered Orders - Obligations, Unpaid | - | - | - | 300 | - | 300 |
| Total |  | 1,530 | 1,530 | 300 | 300 | 1,830 | 1,830 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - | - | - | - | - |
| 133000 | Receivable for Transfers of Currently Invested Balances | - | - | 300 | - | 300 |  |
| 134200 | Interest Receivable - Investments | 120 | - | - | - | 120 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,650 | - | - | - | 1,650 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 120 | - | - | - | 120 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 35 | - | - | - | 35 | - |
| 215000 | Payable for Transfers of Currently Invested Balances | - | 300 |  |  |  | 300 |
| 331000 | Cumulative Results of Operations | - | 560 | - | - | - | 560 |
| 531100 | Interest Revenue - Investments | - | 145 | - | - | - | 145 |
| 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | - | - | - | 300 | - | 300 |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | 300 | - | - | - | 300 | - |
| 590000 | Other Revenue | - | 980 | - | - | - | 980 |
| Total |  | 2,105 | 2,105 | 300 | 300 | 2,405 | 2,405 |

Closing Entries – Year 2

|  |
| --- |
| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived From  Available Trust or Special Fund ReceiptsProprietary EntryNone | 1,030 | 1,030 | F302 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. To record the closing of revenue to cumulative results of operations.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry531100 Interest Revenue – Investments590000 Other Revenue 331000 Cumulative Results of Operations 576500 Non-Expenditure Financing Sources –  Transfers-Out - Other | 145980 | 825300 | F336 | Budgetary EntryNoneProprietary Entry575500 Non-Expenditure Financing Sources - Transfers-In – Other 331000 Cumulative Results of  Operations | 300 | 300 | F336 |

Post-Closing Adjusted Trial Balance

Year 2

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary |  |  |  |  |  |  |  |
| 412600 | Amounts Appropriated From Specific Invested TAFS – Receivable | - | - | 300 | - | 300 | - |
| 412700 | Amounts Appropriated From Specific Invested TAFS – Payable | - | 300 | - | - | - | 300 |
| 420100 | Total Actual Resources - Collected | 1,530 | - | - | - | 1,530 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 1,230 | - | - |  | 1,230 |
| 480100 | Undelivered Orders - Obligations, Unpaid | - | - | - | 300 | - | 300 |
| Total |  | 1,530 | 1,530 | 300 | 300 | 1,830 | 1,830 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - | - | - | - | - |
| 133000 | Receivable for Transfers of Currently Invested Balances | - | - | 300 | - | 300 |  |
| 134200 | Interest Receivable - Investments | 120 | - | - | - | 120 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,650 | - | - | - | 1,650 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 120 | - | - | - | 120 |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 35 | - | - | - | 35 | - |
| 215000 | Payable for Transfers of Currently Invested Balances | - | 300 | - | - | - | 300 |
| 331000 | Cumulative Results of Operations | - | 1,385 | - | 300 | - | 1,685 |
| Total |  | 1,805 | 1,805 | 300 | 300 | 2,105 | 2,105 |

Part 2 Year 3:

|  |
| --- |
| 1. An appropriation of $1,600 was enacted for Trust Fund Expenditure Account #2. While $1,600 is available to be apportioned, only $1,230 may be obligated. $1,230 was derived from receipts previously unavailable for obligation and will show as a Payable in Trust Fund Expenditure Account #1 and a Receivable in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection 412700 Amounts Appropriated From Specific  Invested TAFS - PayableProprietary Entry576500 Non-Expenditure Financing Sources - Transfers-Out - Other  215000 Payable for Transfers of Currently  Invested Balances | 1,2301,230 | 1,2301,230 | A520 | Budgetary Entry412600 Amounts Appropriated From Specific Invested TAFS - Receivable  445000 Unapportioned - Unexpired  AuthorityProprietary Entry133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing  Sources - Transfers-In - Other | 1,2301,230 | 1,2301,230 | A516 |

|  |
| --- |
| 1. To record anticipated trust fund receipts (including earnings on investments) that are only available for investment purposes. Of the anticipated $630, only $370 may be shown as an anticipated Net Expenditure Transfer (NET) between the two accounts. The remaining $260 will only be available for investment purposes ($630-$370) and unavailable for obligation. Of the $1,600 enacted appropriation for Trust Fund Expenditure Account #2, $1,230 will be derived from receipts previously unavailable and $370 will be derived from current fiscal year receipts.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry412000 Anticipated Indefinite Appropriations  449000 Anticipated Resources – Unapportioned  AuthorityProprietary EntryNoneAlso Post:Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 439403 Anticipated Receipts Unavailable for  Obligation Upon CollectionProprietary EntryNone | 630260 | 630260 | A102A122 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. To record in Trust Fund Expenditure Account #1 the anticipated transfer-out of current year authority. This was previously anticipated in Transaction #2. Trust Fund Expenditure Account #2 will anticipate the transfer in also.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry449000 Anticipated Resources – Unapportioned Authority 416000 Anticipated Transfers – Current-Year  AuthorityProprietary EntryNone | 370 | 370 | A470 | Budgetary Entry416000 Anticipated Transfers – Current-Year Authority 449000 Anticipated Resources –  Unapportioned AuthorityProprietary EntryNone  | 370 | 370 | A468 |

|  |
| --- |
| 1. To record anticipated resources apportioned but not available for obligation in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry449000 Anticipated Resources –  Unapportioned Authority 459000 Apportionments – Anticipated  Resources – Programs Subject to  ApportionmentProprietary EntryNone | 370 | 370 | A118 |

|  |
| --- |
| 1. The agency apportions the enacted appropriation from prior year receipts of $1,230 in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry445000 Unapportioned - Unexpired Authority 451000 ApportionmentsProprietary EntryNone | 1,230 | 1,230 | A116 |

|  |
| --- |
| 1. To record revenue to Trust Fund Expenditure Account #1, in which the revenue **is** immediately available as a source of funding for Trust Fund Expenditure Account #2’s appropriation. The revenue was anticipated in Transaction #3.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other Revenue[[10]](#footnote-10)Also Post:449000 Anticipated Resources – Unapportioned Authority 439400 Receipts Unavailable for Obligation Upon  Collection | 370370370 | 370370370 | A186A123 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

|  |
| --- |
| 1. To record the realization of the $370 collected in Transaction #6. The $370 will show as a Payable in Trust Fund Expenditure Account #1 and a Receivable in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry416000 Anticipated Transfers – Current-Year Authority 412700 Amounts Appropriated From Specific  Invested TAFS - PayableProprietary Entry576500 Non-Expenditure Financing Sources - Transfers-Out - Other  215000 Payable for Transfers of Currently  Invested BalancesAlso Post:439400 Receipts Unavailable for Obligation Upon Collection 449000 Anticipated Resources – Unapportioned  Authority | 370370370 | 370370370 | A520A123R | Budgetary Entry412600 Amounts Appropriated From Specific Invested TAFS – Receivable  416000 Anticipated Transfers – Current-  Year AuthorityProprietary Entry133000 Receivable for Transfers of Currently Invested Balances 575500 Non-Expenditure Financing  Sources – Transfers-In – OtherAlso Post:459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 451000 Apportionments | 370370370 | 370370370 | A516A123 |

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| 1. To record revenue to Trust Fund Expenditure Account #1, in which the revenue **is not** immediately available for obligation upon collection. However, the receipts from appropriations of $125 are available for investment. This $125 was included in the anticipated amount in Transaction #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 590000 Other RevenueAlso Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon  CollectionProprietary EntryNone  | 125125125 | 125125125 | A201A203 | Budgetary EntryNoneProprietary EntryNone  |  |  |  |

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| 1. Agency records the allotment of authority for the $1,600 in transactions #7 ($370) and #5 ($1,230) in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry451000 Apportionments 461000 Allotments – Realized ResourcesProprietary EntryNone | 1,600 | 1,600 | A120 |

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| 1. To record current-year undelivered orders without an advance in Trust Fund Expenditure Account #2.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations,  UnpaidProprietary EntryNone | 1,600 | 1,600 | B306 |

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| 1. Agency receives interest on investments that were purchased last year. The investments were purchased at a discount and the interest was previously accrued. This $120 was included in the anticipated amount in Transaction #2. This interest is recorded in Trust Fund Expenditure Account #1.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury 134200 Interest Receivable - InvestmentsAlso Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon  CollectionProprietary EntryNone | 120120120 | 120120120 | A195A203 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

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| 1. Agency invests in Bureau of the Fiscal Service Securities acquired at a premium in Trust Fund Expenditure Account #1.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry439400 Receipts Unavailable for Obligation Upon Collection 411400 Appropriated Receipts Derived From Available Trust or Special Fund ReceiptsProprietary Entry161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service161200Premium on U.S. Treasury Securities Issued By the Bureau of the Fiscal Service 101000 Fund Balance With Treasury  | 2559025 | 25615 | B126 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

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| 1. In order to make a disbursement of $500, an investment security was coordinated to mature at the time of the projected disbursement. Based on that disbursement, $15 is recognized that will be available for investment but unavailable for obligation.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite AppropriationsProprietary Entry101000 Fund Balance With Treasury161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 161000 Investments in U.S. Treasury Securities  Issued by the Bureau of the Fiscal Service 161300 Amortization of Discount and Premium on  U.S. Treasury Securities Issued by the Bureau of  the Fiscal ServiceAlso Post:Budgetary Entry439403 Anticipated Receipts Unavailable for Obligation Upon Collection 439400 Receipts Unavailable for Obligation Upon Collection  | 155001515 | 15510515 | C124A203 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

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|  14. To record the partial transfer of funds that were previously appropriated and recorded as a payable and receivable in Transaction #1. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry412700 Amounts Appropriated From Specific Invested TAFS – Payable 412900 Amounts Appropriated From Specific  Invested TAFS – Transfers-OutProprietary Entry215000 Payable for Transfers of Currently Invested Balances 101000 Fund Balance With Treasury  | 500500 | 500500 | A526 | Budgetary Entry412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In 412600 Amounts Appropriated From  Specific Invested TAFS – Receivable Proprietary Entry101000 Fund Balance With Treasury 133000 Receivable for Transfers of  Currently Invested Balances | 500500 | 500500 | A524 |

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|  15. Agency expends and disburses in Trust Fund Expenditure Account #2 $500 of obligations.  |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry480100 Undelivered Orders - Obligations, Unpaid 490200 Delivered Orders -  Obligations, PaidProprietary Entry610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury | 500500 | 500500 | B107 |

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|  16. Agency accrues interest receivable in Trust Fund Expenditure Account #1 on investments purchased at a discount. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry134200 Interest Receivable - Investments  531100 Interest Revenue - Investments | 380 | 380 | C422 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

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|  17. To record in Trust Fund Expenditure Account #1 the amortization of the discount on federal securities. |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 531100 Interest Revenue - Investments | 21 | 21 | E117 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

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| 1. To record in Trust Fund Expenditure Account #1 the amortization of the premium on federal securities.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry531100 Interest Revenue - Investments 161300 Amortization of Discount and Premium on  U.S. Treasury Securities Issued by the Bureau of  the Fiscal Service  | 2 | 2 | C611 | Budgetary EntryNoneProprietary EntryNone |  |  |  |

Pre-Closing Adjusted Trial Balance

Year 3

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|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary |  |  |  |  |  |  |  |
| 411400 | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | 605 | - | - | - | 605 | - |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |  |  | 1,400 |  | 1,400 |  |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | - | 1,400 |  |  |  | 1,400 |
| 412800 | Amounts Appropriated From Specific Invested TAFS – Transfers-In | - | - | 500 | - | 500 | - |
| 412900 | Amounts Appropriated From Specific Invested TAFS – Transfers-Out | - | 500 |  |  | - | 500 |
| 420100 | Total Actual Resources - Collected | 1,530 | - | - | - | 1,530 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 235 | - | - | - | 235 |
| 480100 | Undelivered Orders – Obligations, Unpaid | - | - | - | 1,400 | - | 1,400 |
| 490200 | Delivered Orders - Obligations, Paid | - | - | - | 500 | - | 500 |
| Total |  | 2,135 | 2,135 | 1,900 | 1,900 | 4,035 | 4,035 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - | - | - | - | - |
| 133000 | Receivable for Transfers of Currently Invested Balances |  |  | 1,400 |  | 1,400 |  |
| 134200 | Interest Receivable - Investments | 380 | - | - | - | 380 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,730 | - | - | - | 1,730 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 105 | - | - | - | 105 |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 25 | - | - | - | 25 | - |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 49 | - | - | - | 49 | - |
| 215000 | Payable for Transfers of Currently Invested Balances | - | 1,400 | - | - | - | 1,400 |
| 331000 | Cumulative Results of Operations | - | 1,385 | - | 300 | - | 1,685 |
| 531100 | Interest Revenue - Investments | - | 399 | - | - | - | 399 |
| 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | - | - | - | 1,600 | - | 1,600 |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out – Other | 1,600 | - | - | - | 1,600 | - |
| 590000 | Other Revenue | - | 495 | - | - | - | 495 |
| 610000 | Operating Expenses/Program Costs | - | - | 500 | - | 500 | - |
| Total |  | 3,784 | 3,784 | 1,900 | 1,900 | 5,684 | 5,684 |

Closing Entries – Year 3:

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| 1. To record the consolidation of actual net-funded resources for withdrawn funds.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary Entry412900 Amounts Appropriated From Specific Invested TAFS – Transfers-Out420100 Total Actual Resources – Collected 411400 Appropriated Receipts Derived From  Available Trust or Special Fund ReceiptsProprietary EntryNone | 500105 | 605 | F302 | Budgetary Entry420100 Total Actual Resources – Collected 412800 Amounts Appropriated From  Specific Invested TAFS – Transfers-InProprietary EntryNone | 500 | 500 | F302 |

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| 1. To record the closing of paid delivered orders to total actual resources.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary EntryNone |  |  |  | Budgetary Entry490200 Delivered Orders - Obligations, Paid 420100 Total Actual Resources – Collected Proprietary EntryNone | 500 | 500 | F314 |

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| 1. To record the closing of revenue to cumulative results of operations.
 |
| Trust Fund Expenditure Account #1 | Debit | Credit | TC | Trust Fund Expenditure Account #2 | Debit | Credit | TC |
| Budgetary EntryNoneProprietary Entry531100 Interest Revenue – Investments590000 Other Revenue331000 Cumulative Results of Operations 576500 Non-Expenditure Financing Sources –  Transfers-Out - Other  | 399495706 | 1,600 | F336 | Budgetary EntryNoneProprietary Entry575500 Non-Expenditure Financing Sources - Transfers-In – Other 331000 Cumulative Results of  Operations 610000 Operating Expenses/Program Cost | 1,600 | 1,100500 | F336 |

Post-Closing Adjusted Trial Balance

Year 3

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| --- | --- | --- | --- | --- |
|  |  | Trust Fund Expenditure Account #1 | Trust Fund Expenditure Account #2 | Total |
| Account | Description | Debit | Credit | Debit | Credit | Debit | Credit |
| Budgetary |  |  |  |  |  |  |  |
| 412600 | Amounts Appropriated From Specific Invested TAFS - Receivable |  |  | 1,400 |  | 1,400 |  |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable |  | 1,400 |  |  |  | 1,400 |
| 420100 | Total Actual Resources - Collected | 1,635 | - |  | - | 1,635 | - |
| 439400 | Receipts Unavailable for Obligation Upon Collection | - | 235 | - | - | - | 235 |
| 480100 | Undelivered Orders – Obligations, Unpaid |  |  |  | 1,400 |  | 1,400 |
| Total |  | 1,635 | 1,635 | 1,400 | 1,400 | 3,035 | 3,035 |
| Proprietary |  |  |  |  |  |  |  |
| 101000 | Fund Balance With Treasury | - | - |  | - |  | - |
| 133000 | Receivable for Transfers of Currently Invested Balances |  |  | 1,400 |  | 1,400 |  |
| 134200 | Interest Receivable - Investments | 380 | - | - | - | 380 | - |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 1,730 | - | - | - | 1,730 | - |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | - | 105 | - | - |  | 105 |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 25 | - | - | - | 25 | - |
| 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | 49 | - | - | - | 49 |  |
| 215000 | Payable for Transfers of Currently Invested Balances |  | 1,400 |  |  |  | 1,400 |
| 331000 | Cumulative Results of Operations |  | 679 | - | 1,400 | - | 2,079 |
| Total |  | 2,184 | 2,184 | 1,400 | 1,400 | 3,584 | 3,584 |

1. TFM Volume I, Part 2, Chapter 1500, Section 1530.15 – Special Fund Receipt Accounts [↑](#footnote-ref-1)
2. TFM Volume I, Part 2, Chapter 1500, Section 1530.20 – Trust Fund Receipt Accounts [↑](#footnote-ref-2)
3. OMB Circular No. A-11, Section 86.4 (August 2023) [↑](#footnote-ref-3)
4. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-4)
5. USSGL account 439400 can only be debited to the extent that there is an outstanding credit balance. [↑](#footnote-ref-5)
6. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-6)
7. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-7)
8. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-8)
9. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-9)
10. If the revenue collected and being invested is predominantly non-exchange, the interest on those investments will be non-exchange and reported on the Statement of Net Position rather than the Statement of Net Cost per FASAB Standard 7 ¶ 156-160. [↑](#footnote-ref-10)