

## Scenario V

### Treasury-Managed Trust Fund Allocation Accounts

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

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

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

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

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

## **Scenario V**

### **Treasury-Managed Trust Fund Allocation Accounts**

Another notable concept is that the corpus TAFS consists of one or more receipt accounts (i.e., 20X8000.001, 20X8000.002) and a corresponding expenditure account (i.e., 20X8000). Trust fund receipts are often comprised of taxes, customs duties, fines, penalties, etc., and are first credited to a trust fund receipt account. Because the law designates the Treasury-managed trust fund receipt accounts subject to this guidance as available for expenditure, the receipts are automatically credited to the corresponding expenditure account. There is no current requirement to have separate USSGL accounting for available trust fund receipt accounts; therefore, the following transactions combine activity of receipt and expenditure accounts.

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

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

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

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

<p><b>6. To record payable for expenses incurred.</b></p> <p style="margin-left: 40px;">N/A</p>	<p><b>6. To record payable for expenses incurred. (TC B302)</b></p> <p style="margin-left: 20px;"><i><b>Budgetary</b></i></p> <p style="margin-left: 40px;">4801 Unexpended Obligations – Unpaid 25,000</p> <p style="margin-left: 40px;">4901 Delivered Orders - Obligations, Unpaid 25,000</p> <p style="margin-left: 20px;"><i><b>Proprietary</b></i></p> <p style="margin-left: 40px;">6100 Operating Expenses/Program Costs 25,000</p> <p style="margin-left: 40px;">2110 Accounts Payable 25,000</p>
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**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

**Budgetary:**

**Budgetary:**

**Adjusting Entry**

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

**Adjusting Entry**

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

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



**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Budgetary:**

**Pre-closing Adjusted Trial Balance**  
**(FACTS II submission)**

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

**Budgetary:**

**Pre-closing Adjusted Trial Balance**  
**(FACTS II submission)**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

**Budgetary:**

**Budgetary:**

**Closing Entry**

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

**Closing Entry**

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

**Post-closing Trial Balance**

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

**Post-closing Trial Balance**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Proprietary:**

**Pre-closing Trial Balance**

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

**Proprietary:**

**Pre-closing Trial Balance**

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

**Closing Entry**

<b>C1) To record the closing of revenue and other financing sources accounts to cumulative results of operations. (TC F228)</b>		
5800	Tax Revenue Collected	70,000
	<b>3310 Cum. Results of Operations</b>	<b>45,000</b>
5765	Nonexpenditure Financing Sources - Transfers-Out	25,000

**Closing Entry**

<b>C1) To record the closing of expense and other financing source accounts to cumulative results of operations. (TC F228)</b>		
5755	Nonexpenditure Financing Sources - Transfers-In	25,000
3310	Cum. Results of Operations	25,000
3310	Cumulative Results of Operations	25,000
6100	Operating Expenses/Program Costs	25,000

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Proprietary:**

**Proprietary:**

**Post-closing Trial Balance**

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

**Post-closing Trial Balance**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

**Proprietary:**

N/A

**Proprietary:**

**Eliminating Entry<sup>6</sup>**

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

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

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**SF-133: Report on Budget Execution and Budgetary Resources (Year-End)<sup>7</sup>**

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**USSGL 2108: Year-End Closing Statement<sup>8</sup>**

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

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<sup>8</sup> The corpus and agency accounts submit budget data separately via FACTS II. USSGL 2108 data is extracted and consolidated by Treasury.

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

**CONSOLIDATED Schedule P - Program & Financing<sup>10</sup>**

**Budgetary Resources Available for Obligation**

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

**New Budgetary Authority (Gross) Detail**

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

**Change in Unpaid Obligations**

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

**Memorandum Entries**

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

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

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



**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

*Consolidated Corpus/Agency Form and Content Statements*<sup>12</sup>

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 1**

*Consolidated Corpus/Agency Form and Content Statements (continued)*

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

<p><b>1. Agency account requests transfer of funds to meet disbursement needs.</b></p> <p><b>A. To record disinvestment of funds. (TC C120)</b></p> <p><i>Budgetary</i> None</p> <p><i>Proprietary</i> 1010 Fund Balance With Treasury 25,000 1610 Investments in U.S. Treasury Securities Issued by Fiscal Service 25,000</p> <p><b>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization) between corpus and agency accounts. (TC A225)</b></p> <p><i>Budgetary</i> 4166 Allocations of Realized Authority - To Be Transferred from Invested Balances 25,000 4167 Allocations of Realized Authority - Transferred from Invested Balances 25,000</p> <p><i>Proprietary</i> 2150 Payable for Transfers of Currently Invested Balances 25,000 1010 Fund Balance With Treasury 25,000</p>	<p><b>1. Agency account requests transfer of funds to meet disbursement needs.</b></p> <p><b>A. To record disinvestment of funds.</b></p> <p>N/A</p> <p><b>B. To record actual transfer of funds (SF 1151 Non-expenditure Transfer Authorization) between corpus and agency accounts. (TC A219)</b></p> <p><i>Budgetary</i> 4167 Allocations of Realized Authority - Transferred from Invested Balances 25,000 4166 Allocations of Realized Authority - To Be Transferred from Invested Balances 25,000</p> <p><i>Proprietary</i> 1010 Fund Balance With Treasury 25,000 1330 Receivable for Transfers of Currently Invested Balances 25,000</p>
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**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**Fiscal Service Trust Fund Corpus Account**  
**(20X8000)**

**Agency Trust Fund Account**  
**(75-20X8000)**

<p><b>C. To record disbursement of funds.</b></p> <p style="margin-left: 40px;">N/A</p>	<p><b>C. To record disbursement of funds. (TC B110)</b></p> <p style="margin-left: 20px;"><i><b>Budgetary</b></i></p> <p style="margin-left: 40px;">4901 Delivered Orders - Obligations, Unpd 25,000</p> <p style="margin-left: 80px;">4902 Delivered Orders - Oblig, Paid 25,000</p> <p style="margin-left: 20px;"><i><b>Proprietary</b></i></p> <p style="margin-left: 40px;">2110 Accounts Payable 25,000</p> <p style="margin-left: 80px;">1010 Fund Balance With Treasury 25,000</p>
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**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Budgetary:**

**Budgetary:**

**Beginning Trial Balance**

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

**Beginning Trial Balance**

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

**(No Adjusting Entries)**

**(No Adjusting Entries)**

**Pre-closing Adjusted Trial Balance**  
**(FACTS II submission)**

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

**Pre-closing Adjusted Trial Balance**  
**(FACTS II submission)**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Budgetary:**

**Budgetary:**

**Closing Entry**

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

**Closing Entries**

<b>C1) To record the consolidation of actual net-funded resources. (TC F204)</b>		
4201	Total Actual Resources – Collected	25,000
4167	Allocations of Realized Authority - Transferred from Invested Balances	25,000
<b>C1) To record the closing of Expended Authority - Paid. (TC F214)</b>		
4902	Delivered Orders - Obligations, Paid	25,000
4201	Total Actual Resources - Coll.	25,000

**Post-closing Trial Balance:**

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

**Post-closing Trial Balance**

- none -

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**Fiscal Service Trust Fund Corpus Account**  
(20X8000)

**Agency Trust Fund Account**  
(75-20X8000)

**Proprietary:**

**Beginning Trial Balance**

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

**Pre-closing Trial Balance**

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

**Closing Entry**

- none -

**Post-closing Trial Balance**

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

**Proprietary:**

**Beginning Trial Balance**

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

**Pre-closing Trial Balance**

- none -

**Closing Entry**

- none -

**Post-closing Trial Balance**

- none -

**FACTS I Trial Balance (Pre-closing)**

**(Consolidated Corpus and Agency account)**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

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

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



**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

**USSGL 2108: Year-End Closing Statement**

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

**CONSOLIDATED Schedule P - Program & Financing**

**Budgetary Resources Available for Obligation**

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

**New Budgetary Authority (Gross) Detail**

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

**Change in Unpaid Obligations**

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

**Memorandum Entries**

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

*Consolidated Corpus/Agency Form and Content Statements*<sup>13</sup>

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

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

**Scenario V**  
**Treasury-Managed Trust Fund Allocation Accounts**

**Year 2**

*Consolidated Corpus/Agency Form and Content Statements (continued)*

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