



**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS DERIVED FROM  
“UNAVAILABLE” AND “AVAILABLE” TRUST OR SPECIAL FUND RECEIPT ACCOUNTS**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH  
BUREAU OF THE FISCAL SERVICE  
U.S. DEPARTMENT OF THE TREASURY**

<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective USSGL TFM</b>
1.0	5/17/12	Original	TFM S2 12-03
1.1	9/25/18	Update USSGL account titles and financial statements.	TFM Bulletin No. 2018-08

**NOTE:** This scenario follows USSGL TFM Bulletin No 2018-08 (August 2018) and Part 2 Fiscal 2019 crosswalks.

## APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE” Effective Fiscal 2019

### Background:

As discussed and defined in the Analytical Perspectives of the President’s Budget, agency activities are grouped into two major categories – Federal funds and trust funds. Federal funds are comprised of several fund types, including special funds. Special funds “consist of receipt accounts for Federal fund receipts that laws have designated for specific purposes and the associated appropriation accounts for the expenditure of those receipts.” Trust funds, which are outside of the Federal funds category, account for the “receipt and expenditure of monies by the Government for carrying out specific purposes and programs in accordance with the terms of a statute that designates the fund as a trust fund ... or for carrying out the stipulations of a trust where the Government itself is the beneficiary ...”<sup>1</sup>

Furthermore, as defined in the Treasury Financial Manual (TFM), and as outlined below, each trust non-revolving or special fund receipt account is designated as either “available” or “unavailable” for expenditure. Amounts deposited to **available** receipt accounts are available for expenditure without further action, and are therefore moved immediately to the corresponding expenditure account. This immediate action is sometimes referred to as an “invisible warrant.” Once the amounts are in the expenditure account, they may then be invested if the legislation prescribes. Note however, that in some instances, use is restricted to investment only or is precluded by a limitation or benefit formula.<sup>2</sup> USSGL account 411400, “Appropriated Receipts Derived from Available Trust or Special Fund Receipts,” is used to record these types of transactions. In contrast, amounts credited to **unavailable** receipt accounts retain the balances until legislation is enacted which allows an agency to obligate and expend those balances. The balances will then be appropriated, via Treasury warrant, from the unavailable receipt account to the corresponding expenditure account. USSGL account 411300, “Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts,” is used to record these types of transactions.

The following are partial excerpts of non-revolving receipt accounts from I TFM Part 2, Chapter 1500 (dated July 3, 2017), which define and describe trust and special fund receipt accounts, and their designation as “available” or “unavailable.”

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<sup>1</sup> Analytical Perspectives, Budget of the United States Government, Fiscal Year 2018, Budget Concepts, Page 76 -77

<sup>2</sup> I TFM Part 2, Chapter 1500, Section 1525.20 (July 3, 2017)

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**1520.15 – 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...]

**1520.20 – 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/or other provisions of law ...]

**1525.20 – 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 in the expenditure account 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 Fiscal Service prepares a warrant to move the funds to a current fiscal year expenditure account...]

**1525.30 – Unavailable Receipts<sup>3</sup>**

[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, in whole or in part, before taking appropriation warrant action.

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<sup>3</sup> This scenario involves trust non-revolving and special fund receipt accounts. Unavailable receipts could be general fund, special fund or trust non-revolving fund receipts. In addition to the classification as unavailable, trust non-revolving fund and special fund receipts are also classified as unappropriated.

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Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unappropriated receipts sometimes are invested. In these circumstances, Treasury designates the fund as “available only for investment.”]

**1520.50 – Special Fund Expenditure Accounts**

Fiscal Service establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

**1520.55 – Trust Fund Expenditure Accounts<sup>4</sup>**

Fiscal Service establishes trust fund expenditure accounts 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.

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<sup>4</sup> This is referring to a trust non-revolving expenditure account.

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**Listing of USSGL Account Used in This Scenario:**

<b>Account Number</b>	<b>Account Title</b>
<b><u>Budgetary</u></b>	
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
420100	Total Actual Resources - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments – Realized Resources
480100	Undelivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
<b><u>Proprietary</u></b>	
101000	Fund Balance With Treasury
331000	Cumulative Results of Operations
574000	Appropriated Dedicated Collections Transferred In
574500	Appropriated Dedicated Collections Transferred Out
590000	Other Revenue
610000	Operating Expenses/Program Costs

## Attachment A

# Appropriated Trust Non-Revolving or Special Fund Receipts Derived from “Unavailable” Trust or Special Fund Receipt Accounts

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
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**Attachment A: Appropriated Trust Non-Revolving or Special Fund Receipts Derived from “Unavailable” Trust or Special Fund Receipt Accounts.**

**Scenario Assumptions:**

- The GTAS BEA Category Indicator Attribute for illustration purposes is mandatory.
- This scenario addresses a special fund expenditure account. The same logic applies to a trust non-revolving expenditure account.
- This is a no year TAS.

**Beginning Trial Balance:**

Account	Description	“Unavailable” Special Fund Receipt Account		Special Fund Expenditure Account	
		Debit	Credit	Debit	Credit
<b>Budgetary</b>					
420100	Total Actual Resources - Collected	-	-	60,000	-
445000	Unapportioned Authority	-	-	-	60,000
<b>Total</b>		<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>
<b>Proprietary</b>					
101000 (G) <sup>5</sup>	Fund Balance With Treasury	75,000	-	60,000	-
331000	Cumulative Results of Operations	-	75,000	-	60,000
<b>Total</b>		<b>75,000</b>	<b>75,000</b>	<b>60,000</b>	<b>60,000</b>

<sup>5</sup> The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier.



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1. To record the collection of revenue into the special fund receipt accounts. The funds remain in the unavailable receipt account until appropriated according to the terms of the legislation.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 101000 (G) Fund Balance With Treasury (RC 40) <sup>6</sup> 590000 (F) <sup>7</sup> Other Revenue	120,000		C188	<b><u>Proprietary Entry</u></b> None			
		120,000					

2. To record the amount of appropriation derived from the agency’s unavailable special fund receipt account to the expenditure account. This is accomplished via Treasury warrant, and results from specific legislation appropriating the funds.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts 445000 Unapportioned Authority	90,000		A184
<b><u>Proprietary Entry</u></b> 574500 (F) Appropriated Dedicated Collections Transferred Out (RC 7) 101000 (G) Fund Balance With Treasury (RC 40)	90,000		A183	<b><u>Proprietary Entry</u></b> 101000 (G) Fund Balance With Treasury (RC 40) 574000 (F) Appropriated Dedicated Collections Transferred In (RC 7)	90,000		
		90,000				90,000	

<sup>6</sup> RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

<sup>7</sup> F will always have 3 digit trading partner agency identifier.

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3. To record budget authority apportioned by the Office of Management and Budget and available for allotment.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 451000 Apportionments	40,000	40,000	A116
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

4. To record the allotment of authority.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 451000 Apportionments 461000 Allotments – Realized Resources	40,000	40,000	A120
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

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5. To record current-year undelivered orders without an advance.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	25,000	25,000	B306
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

6. To record the payment and disbursement of funds.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	25,000	25,000	B107
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> 610000 (F) Operating Expenses/Program Costs (RC 24) 101000 (G) Fund Balance With Treasury (RC 40)	25,000	25,000	

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**Preclosing Adjusted Trial Balance<sup>8</sup>:**

Account	Description	“Unavailable” Special Fund Receipt Account		Special Fund Expenditure Account	
		Debit	Credit	Debit	Credit
<b>Budgetary</b>					
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	-	-	90,000	-
420100	Total Actual Resources - Collected	-	-	60,000	-
445000	Unapportioned Authority	-	-	-	110,000
461000	Allotments – Realized Resources	-	-	-	15,000
490200	Delivered Orders – Obligations, Paid	-	-	-	25,000
<b>Total</b>		-	-	<b>150,000</b>	<b>150,000</b>
<b>Proprietary</b>					
101000 (G)	Fund Balance With Treasury	105,000	-	125,000	-
331000	Cumulative Results of Operations	-	75,000	-	60,000
574000 (F)	Appropriated Dedicated Collections Transferred In	-	-	-	90,000
574500 (F)	Appropriated Dedicated Collections Transferred Out	90,000	-	-	-
590000 (F)	Other Revenue	-	120,000	-	-
610000 (F)	Operating Expenses/Program Costs	-	-	25,000	-
<b>Total</b>		<b>195,000</b>	<b>195,000</b>	<b>150,000</b>	<b>150,000</b>

<sup>8</sup> NOTE: Separate trial balances for the receipt and expenditure accounts are submitted to the Department of the Treasury, via GTAS.

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**Closing Entries:**

7. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 420100 Total Actual Resources - Collected 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	90,000	90,000	F302
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

8. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 461000 Allotments – Realized Resources 445000 Unapportioned Authority	15,000	15,000	F308
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

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9. To record the closing of paid delivered orders to total actual resources.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	25,000	25,000	F314
<b><u>Proprietary Entry</u></b> None				<b><u>Proprietary Entry</u></b> None			

10. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.							
“Unavailable” Special Fund Receipt Account	Debit	Credit	TC	Special Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None				<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 590000 (F) Other Revenue (RC 24) 331000 Cumulative Results of Operations 574500 (F) Appropriated Dedicated Collections Transferred Out (RC 7)	120,000	30,000 90,000	F336	<b><u>Proprietary Entry</u></b> 574000 (F) Appropriated Dedicated Collections Transferred In (RC 7) 331000 Cumulative Results of Operations 610000 (F) Operating Expenses/ Program Costs (RC 24)	90,000	65,000 25,000	F336

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**Post-Closing Trial Balance:**

<b>Account</b>	<b>Description</b>	<b>“Unavailable” Special Fund Receipt Account</b>		<b>Special Fund Expenditure Account</b>	
		<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary</u></b>					
420100	Total Actual Resources - Collected	-	-	125,000	-
445000	Unapportioned Authority	-	-	-	125,000
<b>Total</b>		<b>-</b>	<b>-</b>	<b>125,000</b>	<b>125,000</b>
<b><u>Proprietary</u></b>					
101000 (G)	Fund Balance With Treasury	105,000	-	125,000	-
331000	Cumulative Results of Operations	-	105,000	-	125,000
<b>Total</b>		<b>105,000</b>	<b>105,000</b>	<b>125,000</b>	<b>125,000</b>

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**Financial Statements:**

<b>BALANCE SHEET</b>		
<b>Line No.</b>		<b>Special Fund Receipt/ Expenditure Accounts</b>
	<b>Assets (Note 2)</b>	
	Intragovernmental	
1.	Fund Balance with Treasury (Note 3) (101000E)	230,000
6.	Total intragovernmental	230,000
<b>15.</b>	<b>Total assets</b>	<b>230,000</b>
	<b>Liabilities (Note 13)</b>	
<b>28.</b>	<b>Total Liabilities</b>	<b>-</b>
	<b>Net Position</b>	
32.	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) (331000B, 574000E, 574500E, 590000E, 610000E)	230,000
34.	Total Net Position – Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	230,000
36.	Total Net Position	230,000
<b>37.</b>	<b>Total liabilities and net position</b>	<b>230,000</b>

<b>STATEMENT OF NET COST</b>		
<b>Line No.</b>		<b>Special Fund Receipt/ Expenditure Accounts</b>
	<b>Gross Program Costs (Note 22):</b>	
	<b>Program A:</b>	
1.	Gross costs (610000E)	25,000
2.	Less: earned revenue	-
3.	Net program costs	25,000
5.	Net program costs including Assumption Changes:	25,000
8.	Net cost of operations	25,000



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<b>STATEMENT OF CHANGES IN NET POSITION</b>			
		<b>Special Fund Receipt/ Expenditure Accounts</b>	
<b>Line No.</b>		<b>All Other Funds</b>	<b>Dedicated Funds</b>
	<b>Cumulative Results from Operations:</b>		
10.	Beginning Balances (331000B)	-	135,000
12.	Beginning balances, as adjusted	-	135,000
	<b>Budgetary Financing Sources:</b>		
15.	Nonexchange revenue (590000E)	-	120,000
17.	Transfers-in/out without reimbursement (+/-) (574000E, 574500E)	-	-
23.	Total Financing Sources		120,000
24.	Net Cost of Operations (+/-)	-	(25,000)
25.	Net Change (calc.)	-	95,000
26.	Cumulative Results of Operations	-	230,000
27.	Net Position	-	230,000

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<b>STATEMENT OF BUDGETARY RESOURCES</b>		
		<b>Special Fund Receipt/ Expenditure Accounts</b>
<b>Line No.</b>	<b>Budgetary resources:</b>	
1051	Unobligated balance from prior year budget authority, net (discretionary and mandatory) ( 420100B)	60,000
1290	Appropriations (discretionary and mandatory) (411300E)	<u>90,000</u>
1910	Total budgetary resources	<u>150,000</u>
	<b>Status of budgetary resources:</b>	
2190	New obligations and upward adjustments (total) (Note 29) (490200E)	25,000
	<b>Unobligated balance, end of year:</b>	
2204	Apportioned, unexpired account (461000E)	15,000
2404	Unapportioned, unexpired account (445000E)	110,000
2412	Unexpired unobligated balance, end of year	125,000
2490	Unobligated balance, end of year (total)	125,000
2500	Total budgetary resources	<u>150,000</u>
	<b>Outlays, net:</b>	
4190	Outlays, net (total) (discretionary and mandatory) (calc.) (490200E)	25,000

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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>					
<b>Line No.</b>		<b>“Unavailable” Special Fund Receipt Account</b>		<b>Special Fund Expenditure Account</b>	
		SF 133	Schedule P	SF 133	Schedule P
	<b>BUDGETARY RESOURCES</b>				
0900	Total new obligations, unexpired accounts (490200E)	-	-	-	25,000
	<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 (420100B)	-	-	60,000	60,000
	<b>Budget authority:</b>				
	<b>Appropriations:</b>				
	<b>Mandatory:</b>				
1201	Appropriation (special or trust fund) (411300E)	-	-	90,000	90,000
1260	Appropriation, mandatory (total)	-	-	90,000	90,000
1900	Budget authority (total)	-	-	90,000	90,000
1910	Total budgetary resources (calc.)	=	-	150,000	-
1930	Total budgetary resources available (calc.)	-	-	-	150,000
	<b>Memorandum (non-add) entries:</b>				
	<b>All accounts:</b>				
1941	Unexpired unobligated balance, end of year (445000E, 461000E)	-	-	-	125,000
	<b>STATUS OF BUDGETARY RESOURCES</b>				
	<b>New obligations and upward adjustments:</b>				
	<b>Direct:</b>				
2001	Category A (by quarter) (490200E)	-	-	25,000	-
2004	Direct obligations (total)	-	-	25,000	-
2170	New obligations, unexpired accounts	-	-	25,000	-
2190	New obligations and upward adjustments (total)	-	-	25,000	-
	<b>Unobligated balance:</b>				
	<b>Apportioned, unexpired accounts:</b>				
2201	Available in the current period (461000E)	-	-	15,000	-

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		<b>“Unavailable” Special Fund Receipt Account</b>		<b>Special Fund Expenditure Account</b>	
		<u>SF 133</u>	Schedule P	<u>SF 133</u>	Schedule P
	<b>Unapportioned, unexpired accounts</b>				
2403	Other (445000E)	-	-	110,000	-
2500	Total budgetary resources (calc.)	-	-	150,000	-
	<b>CHANGE IN OBLIGATED BALANCE</b>				
	<b>Unpaid obligations:</b>				
3010	New obligations, unexpired accounts (490200E)	-	-	25,000	25,000
3020	Outlays (gross) (-) (490200E)	-	-	(25,000)	(25,000)
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
	<b>Mandatory:</b>				
	<b>Gross budget authority and outlays:</b>				
4090	Budget authority, gross	-	-	90,000	90,000
4100	Outlays from new mandatory authority (490200E)	-	-	25,000	25,000
4110	Outlays, gross (total) (490200E)	-	-	25,000	25,000
4160	Budget authority, net (mandatory)	-	-	90,000	90,000
4170	Outlays, net (mandatory)			25,000	25,000
4180	Budget authority, net (total)	-	-	90,000	90,000
4190	Outlays, net (total)	-	-	25,000	25,000

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**Reclassified Financial Statements:**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>Line No.</b>		<b>Special Fund Receipt/ Expenditure Accounts</b>
<b>1</b>	<b>Assets</b>	
<b>3</b>	<b>Federal</b>	
3.1	Fund balance with Treasury (RC 40)/1 (101000E)	230,000
3.14	Total federal assets	230,000
<b>4</b>	<b>Total assets</b>	<b>230,000</b>
<b>5</b>	<b>Liabilities:</b>	
<b>8</b>	<b>Total liabilities</b>	<b>-</b>
<b>9</b>	<b>Net position:</b>	
9.1	Net Position – funds from dedicated collections (310100E, 310700E, 510000E, 570000E, 610000E, 661000E, 671000E)	230,000
10	Total net position	230,000
<b>11</b>	<b>Total liabilities and net position</b>	<b>230,000</b>

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<b>RECLASSIFIED STATEMENT OF NET COST</b>		
<b>Line No.</b>		<b>Special Fund Receipt/ Expenditure Accounts</b>
<b>1</b>	<b>Gross cost</b>	
<b>7</b>	<b>Federal gross cost</b>	
7.3	Buy/sell cost (RC 24)/2 (610000E)	25,000
8	Total federal gross cost	25,000
9	Department total gross cost	25,000
<b>10</b>	<b>Earned revenue</b>	-
14	Department total earned revenue	-
<b>15</b>	<b>Net cost of operations</b>	<b>25,000</b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>			
<b>Line No.</b>		<b>Special Fund Receipt/ Expenditure Accounts</b>	
		<b>All Other Funds</b>	<b>Dedicated Funds</b>
1	Net position, beginning of period (331000B)	-	135,000
<b>4</b>	<b>Net position, beginning of period - adjusted</b>	-	<b>135,000</b>
<b>7</b>	<b>Budgetary financing sources:</b>		
7.4	Appropriations of unavailable special or trust fund receipts transfers-in (RC 07) – Footnote 1 (574000E)	-	90,000
7.5	Appropriations of unavailable special or trust fund receipts transfers-out (RC 07) – Footnote 1 (574500E)	-	(90,000)
7.14	Other budgetary financing sources (RC 29) - Footnote 1,8 (590000E)	-	120,000
7.20	Total budgetary financing sources (calc.)	-	120,000
9	Net cost of operations (+/-)	-	(25,000)
10	Net position, end of period	-	230,000

## Attachment B

# Appropriated Trust Non-Revolving or Special Fund Receipts Derived from “Available” Trust or Special Fund Receipt Accounts

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

**Attachment B: Appropriated Trust Non-Revolving or Special Fund Receipts Derived from “Available” Trust or Special Fund Receipt Accounts.**

**Scenario Assumptions:**

- The GTAS BEA Category Indicator Attribute for illustration purposes is mandatory.
- The fund is a trust non-revolving expenditure account.
- This is a no year TAS.

**Beginning Trial Balance:**

Account	Description	“Available” Trust Fund Receipt Account		Trust Fund Expenditure Account	
		Debit	Credit	Debit	Credit
<b>Budgetary</b>		N/A*			
420100	Total Actual Resources - Collected	-	-	60,000	-
445000	Unapportioned Authority	-	-	-	60,000
<b>Total</b>		-	-	<b>60,000</b>	<b>60,000</b>
<b>Proprietary</b>					
101000 (G)	Fund Balance With Treasury	-	-	60,000	-
331000	Cumulative Results of Operations	-	-	-	60,000
<b>Total</b>		-	-	<b>60,000</b>	<b>60,000</b>

\* NOTE: “Available” trust non-revolving or special fund receipt accounts never carry a beginning balance. Receipts that are deposited/credited during the year to available trust non-revolving or special fund receipt accounts are automatically appropriated (a.k.a. “invisible warrant”) to the corresponding trust non-revolving or special fund expenditure account. There is no ‘document’ processed that moves the fund balance.



**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

Therefore, all accounting entries that follow are illustrated in the trust non-revolving fund expenditure account. Funds with investment authority are immediately available for investment. Budget authority is either available or unavailable for obligation pursuant to the enacted public law.

Furthermore, only one adjusted trial balance, that of the expenditure account Treasury Appropriation Fund Symbols (TAFS), is submitted to the Department of the Treasury, via the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). This is based on the amount in Central Accounting Reporting Systems (CARS) reflected in the GWA Expenditure Account TAS.

1. To record revenue to a <b>trust</b> non-revolving expenditure account via the available trust non-revolving receipt account in which the revenue is immediately available for obligation. Receipts are deposited and credited to the trust fund receipt account, and automatically appropriated (“invisible warrant”) to the corresponding trust fund expenditure account.				
Trust Fund Expenditure Account		Debit	Credit	TC
<b><u>Budgetary Entry</u></b>				
411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts		120,000		A186
445000 Unapportioned Authority			120,000	
<b><u>Proprietary Entry</u></b>				
101000 (G) Fund Balance With Treasury (RC 40)		120,000		
590000 (F) Other Revenue (RC 24)			120,000	

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.				
Trust Fund Expenditure Account		Debit	Credit	TC
<b><u>Budgetary Entry</u></b>				
445000 Unapportioned Authority		40,000		A116
451000 Apportionments			40,000	
<b><u>Proprietary Entry</u></b>				
None				

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

3. To record the allotment of authority.				
Trust Fund Expenditure Account		Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 451000 Apportionments 461000 Allotments – Realized Resources		40,000	40,000	A120
<b><u>Proprietary Entry</u></b> None				

4. To record current-year undelivered orders without an advance.				
Trust Fund Expenditure Account		Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid		25,000	25,000	B306
<b><u>Proprietary Entry</u></b> None				

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

5. To record the payment and disbursement of funds not previously accrued.				
Trust Fund Expenditure Account		Debit	Credit	TC
<b><u>Budgetary Entry</u></b>				
480100 Undelivered Orders – Obligations, Unpaid		25,000		B107
490200 Delivered Orders – Obligations, Paid			25,000	
<b><u>Proprietary Entry</u></b>				
610000 (F) Operating Expenses/Program Costs (RC 24)		25,000		
101000 (G) Fund Balance With Treasury (RC 40)			25,000	

**Preclosing Adjusted Trial Balance:**

Account	Description	Trust Fund Expenditure Account	
		Debit	Credit
<b><u>Budgetary</u></b>			
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	120,000	-
420100	Total Actual Resources - Collected	60,000	-
445000	Unapportioned Authority	-	140,000
461000	Allotments – Realized Resources	-	15,000
490200	Delivered Orders – Obligations, Paid	-	25,000
<b>Total</b>		<b>180,000</b>	<b>180,000</b>
<b><u>Proprietary</u></b>			
101000 (G)	Fund Balance With Treasury	155,000	-
331000	Cumulative Results of Operations	-	60,000
590000 (F)	Other Revenue	-	120,000
610000 (F)	Operating Expenses/Program Costs	25,000	-
<b>Total</b>		<b>180,000</b>	<b>180,000</b>

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

**Closing Entries:**

1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
Trust Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived from Available Trust or Special Fund Receipts	120,000	120,000	F302
<b><u>Proprietary Entry</u></b> None			

2. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.			
Trust Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 461000 Allotments – Realized Resources 445000 Unapportioned Authority	15,000	15,000	F308
<b><u>Proprietary Entry</u></b> None			

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

3. To record the closing of paid delivered orders to total actual resources.			
Trust Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	25,000	25,000	F314
<b><u>Proprietary Entry</u></b> None			

4. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.			
Trust Fund Expenditure Account	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None			F336
<b><u>Proprietary Entry</u></b> 590000 (F) Other Revenue (RC 24) 331000 Cumulative Results of Operations 610000 (F) Operating Expenses/Program Costs (RC 24)	120,000	95,000 25,000	

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

**Post-Closing Trial Balance:**

<b>Account</b>	<b>Description</b>	<b>Trust Fund Expenditure Account</b>	
		<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary</u></b>			
420100	Total Actual Resources - Collected	155,000	-
445000	Unapportioned Authority	-	155,000
<b>Total</b>		<b>155,000</b>	<b>155,000</b>
<b><u>Proprietary</u></b>			
101000 (G)	Fund Balance With Treasury	155,000	-
331000	Cumulative Results of Operations	-	155,000
<b>Total</b>		<b>155,000</b>	<b>155,000</b>

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

**Financial Statements:**

<b>BALANCE SHEET</b>		
<b>Line No.</b>		<b>Trust Fund Expenditure Account</b>
	<b>Assets (Note 2)</b>	
	Intragovernmental	
1.	Fund Balance with Treasury (Note 3) (101000E)	155,000
6.	Total intragovernmental	155,000
<b>15.</b>	<b>Total assets</b>	<b>155,000</b>
	<b>Liabilities (Note 13)</b>	
<b>28.</b>	<b>Total Liabilities</b>	<b>-</b>
	<b>Net Position</b>	
32.	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) (331000B, 590000E, 610000E)	155,000
34.	Total Net Position – Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	155,000
36.	Total Net Position	155,000
<b>37.</b>	<b>Total liabilities and net position</b>	<b>155,000</b>

<b>STATEMENT OF NET COST</b>		
<b>Line No.</b>		<b>Trust Fund Expenditure Account</b>
	<b>Gross Program Costs (Note 22):</b>	
	<b>Program A:</b>	
1.	Gross costs (610000E)	25,000
2.	Less: earned revenue	-
3.	Net program costs	25,000
5.	Net program costs including Assumption Changes:	25,000
8.	Net cost of operations	25,000

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

<b>STATEMENT OF CHANGES IN NET POSITION</b>			
		<b>Trust Fund Expenditure Account</b>	
<b>Line No.</b>		<b>All Other Funds</b>	<b>Dedicated Funds</b>
	<b>Cumulative Results from Operations:</b>		
10.	Beginning Balances (331000B)	-	60,000
12.	Beginning balances, as adjusted	-	60,000
	<b>Budgetary Financing Sources:</b>		
15.	Nonexchange revenue (590000E)	-	120,000
23.	Total Financing Sources		120,000
24.	Net Cost of Operations (+/-)	-	(25,000)
25.	Net Change (calc.)	-	95,000
26.	Cumulative Results of Operations	-	155,000
27.	Net Position	-	155,000



**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
		<b>Trust Fund Expenditure Account</b>
<b>Line No.</b>	<b>Budgetary resources:</b>	
1051	Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100B)	60,000
1290	Appropriations (discretionary and mandatory) (411400E)	120,000
1910	Total budgetary resources	180,000
	<b>Status of budgetary resources:</b>	
2190	New obligations and upward adjustments (total) (Note 29) (490200E)	25,000
	<b>Unobligated balance, end of year:</b>	
2204	Apportioned, unexpired account (461000E)	15,000
2404	Unapportioned, unexpired account (445000E)	140,000
2412	Unexpired unobligated balance, end of year	155,000
2490	Unobligated balance, end of year (total)	155,000
2500	Total budgetary resources	180,000
	<b>Outlays, net:</b>	
4190	Outlays, net (total) (discretionary and mandatory) (490200E)	25,000

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>			
<b>Line No.</b>	<b>BUDGETARY RESOURCES</b>	<b>Trust Fund Expenditure Account</b>	
		<b>SF 133</b>	<b>Schedule P</b>
0900	Total new obligations, unexpired accounts (490200E)	-	25,000
	<b>Unobligated balance:</b>		
1000	Unobligated balance brought forward, Oct 1 (420100B)	60,000	60,000
	<b>Budget authority:</b>		
	<b>Appropriations:</b>		
	<b>Mandatory:</b>		
1201	Appropriation (special or trust fund) (411400E)	120,000	120,000
1260	Appropriation, mandatory (total)	120,000	120,000
1900	Budget authority (total)	120,000	120,000
1910	Total budgetary resources (calc.)	<u>180,000</u>	-
1930	Total budgetary resources available (calc.)	-	180,000
	<b>Memorandum (non-add) entries:</b>		
	<b>All accounts:</b>		
1941	Unexpired unobligated balance, end of year (445000E, 461000E)	-	155,000
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
2001	Category A (by quarter) (490200E)	25,000	-
2004	Direct obligations (total)	25,000	-
2170	New obligations, unexpired accounts (490200E)	25,000	-
2190	New obligations and upward adjustments (total)	25,000	-
	<b>Unobligated balance:</b>		
	<b>Apportioned, unexpired accounts:</b>		
2201	Available in the current period (461000E)	15,000	-

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>			
		<b>Trust Fund Expenditure Account</b>	
		<u>SF 133</u>	Schedule P
	<b>Unapportioned, unexpired accounts</b>		
2403	Other (445000E)	140,000	-
2500	Total budgetary resources (calc.)	180,000	-
	<b>CHANGE IN OBLIGATED BALANCE</b>		
	<b>Unpaid obligations:</b>		
3010	New obligations, unexpired accounts (490200E)	25,000	25,000
3020	Outlays (gross) (-) (490200E)	(25,000)	(25,000)
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Mandatory:</b>		
	<b>Gross budget authority and outlays:</b>		
4090	Budget authority, gross	120,000	120,000
4100	Outlays from new mandatory authority (490200E)	25,000	25,000
4110	Outlays, gross (total) (490200E)	25,000	25,000
4160	Budget authority, net (mandatory)	120,000	120,000
4170	Outlays, net (mandatory)	25,000	25,000
4180	Budget authority, net (total)	120,000	120,000
4190	Outlays, net (total)	25,000	25,000

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

**Reclassified Financial Statements:**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>Line No.</b>		<b>Trust Fund Expenditure Account</b>
<b>1</b>	<b>Assets</b>	
<b>3</b>	<b>Federal</b>	
3.1	Fund balance with Treasury (RC 40)/1 (101000E)	155,000
3.14	Total federal assets	155,000
<b>4</b>	<b>Total assets</b>	<b>155,000</b>
<b>5</b>	<b>Liabilities:</b>	
<b>8</b>	<b>Total liabilities</b>	<b>-</b>
<b>9</b>	<b>Net position:</b>	
9.1	Net Position – funds from dedicated collections (331000B, 590000E, 610000E)	155,000
10	Total net position	155,000
<b>11</b>	<b>Total liabilities and net position</b>	<b>155,000</b>

**APPROPRIATED TRUST NON-REVOLVING OR SPECIAL FUND RECEIPTS “UNAVAILABLE” AND “AVAILABLE”  
Effective Fiscal 2019**

<b>RECLASSIFIED STATEMENT OF NET COST</b>		
<b>Line No.</b>		<b>Trust Fund Expenditure Account</b>
<b>1</b>	<b>Gross cost</b>	
<b>7</b>	<b>Federal gross cost</b>	
7.3	Buy/sell cost (RC 24)/2 (610000E)	25,000
8	Total federal gross cost	25,000
9	Department total gross cost	25,000
<b>10</b>	<b>Earned revenue</b>	-
14	Department total earned revenue	-
<b>15</b>	<b>Net cost of operations</b>	<b>25,000</b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>			
<b>Line No.</b>		<b>Trust Fund Expenditure Accounts</b>	
		<b>All Other Funds</b>	<b>Dedicated Funds</b>
1	Net position, beginning of period (331000B)	-	60,000
<b>4</b>	<b>Net position, beginning of period - adjusted</b>	-	<b>60,000</b>
<b>7</b>	<b>Budgetary financing sources:</b>		
7.14	Other budgetary financing sources (RC 29) - Footnote 1,8 (590000E)	-	120,000
7.20	Total budgetary financing sources (calc.)	-	120,000
9	Net cost of operations (+/-)	-	(25,000)
10	Net position, end of period	-	155,000