

Appendix G

Trust and Special Funds

Introduction

This Appendix contains preparation instructions, exhibit formats, and supplementary information for use by submitting offices in preparing DON unique budget submission material for other DON accounts which include trust and special funds. Exhibits are to be prepared in accordance with Parts II, III, and IV of this manual.

Questions concerning these exhibits may be referred to FMB-41, telephone (703) 604-8277, FMB-21 (703) 695-8080 or FMB-325 (703) 695-5841.

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Department of the Navy Trust Fund Exhibit 1 Budget Submission (In Thousands of Dollars)				
	PY	CY	BY1	BY2
A. Anticipated Cash Gifts				
B. Anticipated Interest on Investments (Including Dividends)				
C. Anticipated Trust Income				
D. Budget Authority				
E. Obligations (see note 1.)				
F. Expenditure (Payments)				
G. Anticipated Changes in Investments (Sale/Reinvestment)				

Note 1. obligations equal line 99.9 of exhibit II as applicable. If obligations exceed Budget Authority (line D), provide explanation.

The sum of lines A, B and C equals line D.

Provide separate exhibit for each Trust Fund Account

Department of the Navy Fund Obligations Object Class Exhibit II Budget Submissions (In Thousands of Dollars)				
OBJECT CLASS	<u>PY</u> <u>ESTIMATE</u>	<u>CY</u> <u>ESTIMATE</u>	BY1 ESTIMATE	BY2 ESTIMATE
21.0 Travel & Transportation of persons				
22.0 Transportation of Things				
23.2 Communications, Utilities and Other Rent				
24.0 Printing and Reproduction				
25.0 Other Services				
26.0 Supplies and Materials				
31.0 Equipment				
32.0 Lands and Structures				
33.0 Investments and Loans				
41.0 Grants, Subsidies and Contributions				
99.9 Total Obligations 1/				

Instructions for the Preparation of Exhibit 28

Statement Of Receipts

Purpose: To submit data on actual receipts for the past year and estimated receipts for the current year, the budget years and the four out years.

Submission: The Statement of Receipts is required for the OSD/OMB submission and is prepared by Office of Budget.

Instructions:

1. General Instructions

- a. A copy of a receipts history will be provided by OMB that includes accounts currently in the OMB computer data base. Revisions to the computer listing will be made by striking out any amount to be changed and entering the revised amount above it.
- b. Amounts reported should include all collections credited to the Navy's receipt accounts, including "F" accounts. Receipts will be reported on the basis of collections credited to receipt accounts during the year, plus or minus any adjustments during the year, plus or minus any adjustments to those collections. Amounts for the prior year will agree with receipts reported to Treasury on the Combined Statement. The only estimate permitted in the current year and budget year for "F" accounts is zero (0). For indefinite appropriations of receipts (Wildlife Conservation, Military Reservations and trust fund accounts), the amount of estimated collections will be equal to the related estimates of appropriations (budget authority).
- c. New entries will be titled in accordance with Treasury's Federal Account Symbols and Titles. Include the 2-digit Treasury agency prefix for each account, but do not include the "F" in clearing-account codes. Enter in the appropriate columns the type of receipt and applicable function and the amounts for each account involved.
- d. Each receipt account will be identified as to governmental, proprietary, intragovernmental, Federal intrafund, trust intrafund, or interfund transactions, and so forth.

2. Special Instructions
3. Receipt account 3041, Recoveries under the Foreign Military Sales Program. A separate statement is required for this account, subdivided into the following categories for PY, CY, BY1, BY2, and the four out years.
 - a. Nonrecurring RDT&E costs;
 - b. Nonrecurring production costs;
 - c. Sale of principal/major items from stock which do not require replacement;
 - d. Sale of excess stock fund and procurement secondary items from stock;
 - e. Charges for military retired pay;
 - f. Charges for the use of DOD assets (including asset use charges or contractor rental payments);
 - g. Royalty fee collections; and
 - h. Charges for unfunded civilian retirement costs.

This statement will be footnoted to show for each year: (1) the receipts that will come from Military Department or Defense Agency (DLA) accounts, and (2) the amount of receipts that will come from the FMS trust fund without having been recorded as an FMS order in a Military Department or Defense Agency account.

