

**“C” TREASURY ACCOUNT SYMBOL (TAS) GUIDANCE**

**EFFECTIVE FISCAL YEAR 2017**

**PREPARED BY:**

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<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective USSGL TFM</b>
1.0	6/2017	Original	TFM Bulletin No. 2017-06
1.1	10/2017	Reflect guidance for canceled receivables in the background information.	TFM Bulletin No. 2017-16

## “C” Treasury Account Symbol (TAS) Guidance Effective Fiscal 2017

### Background:

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF133 before you close the TAFS. Once an amount is reported as canceled, it should not be reported again (Circular No. A-11, Section 130.13.) While the budgetary USSGL balances are not required to be reported to Treasury and OMB after the TAFS is canceled, the Agency must still (1) maintain a tracking process that controls for obligations pertaining to canceled appropriations to prevent overpayment (Circular No. A-11, Section 130.14) and (2) report certain proprietary USSGL balances to Treasury via GTAS. **Agencies deposit collections received after an account has been closed in miscellaneous receipts account 320000, “Collections of Receivables From Canceled Accounts” (TFM 2-4700, TFM Bulletin No. 2017-08.) For further canceling receivables guidance, refer to GFR Account Scenario 4 on page 58 – 80 of the General Fund Receipt (GFR) Account Guide. This can be found on the USSGL Website at [https://www.fiscal.treasury.gov/fsreports/ref/ussgl/approved\\_scenarios/mr\\_transactions\\_17-b.pdf](https://www.fiscal.treasury.gov/fsreports/ref/ussgl/approved_scenarios/mr_transactions_17-b.pdf).**

GTAS will establish a default TAS (“C” domain value for availability type). The system-generated “C” TAS will have three components: the three-digit agency identifier, availability type “C,” and a four-digit main account. The GTAS system will provide a “C” TAS on the GTAS Super Master Accounts File for each fund family represented on the SMAF. Agencies may choose one or more “C” TAS on the SMAF to report assets.

“If an entity is using a default fund symbol of its own creation for fixed assets, they must use the new “C” account in its place. However, if agencies are using a current-year fund symbol, an “X” fund, or some variation of an active account, they may continue. Entities may also decide on their own when to move these assets from the original purchasing fund but must be accomplished no later than the agency’s final GTAS submission for period 12 of the fifth fiscal year after the availability has expired.” (2-4700 TFM).

The “C” TAS may be used for canceled proprietary payables. In this instance the Agency must move proprietary USSGL account balances to a TAS with the same purpose. For example, a TAS with period of availability of 2011 would need to move the canceled assets and proprietary payables no later than September 30, 2016 (pre-closing). TAS XXX 2011 2011 1450 would need to move the proprietary USSGL balances to a current year appropriation (e.g., TAS XXX 2016 2016 1450) with the same main account code (e.g., 1450) or to the “C” TAS with the same main account code (e.g., 1450) (pre-closing).

This scenario’s focus is on the use of the “C” TAS and Fixed Assets.

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**Assumptions:**

- TAFS is an annual 2011 general fund expenditure TAS.
- Scenario starts at the expired phase other than the fifth expired year.

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

<b>Account Number</b>	<b>Account Title</b>
<b><u>Budgetary</u></b>	
420100	Total Actual Resources – Collected
435000	Canceled Authority
465000	Allotments – Expired Authority
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
497100	Downward Adjustment of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
<b><u>Proprietary</u></b>	
101000	Fund Balance With Treasury
173000	Buildings, Improvements, and Renovations
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
211000	Accounts Payable
296000	Accounts Payable From Canceled Appropriations
310000	Unexpended Appropriations – Cumulative
310100	Unexpended Appropriations – Appropriations Received
310600	Unexpended Appropriations – Adjustments
310700	Unexpended Appropriations – Used
331000	Cumulative Results of Operations

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570000	Expended Appropriations
572000	Financing Sources Transferred In Without Reimbursement
573000	Financing Sources Transferred Out Without Reimbursement
610000	Operating Expenses/Program Costs
671000	Depreciation, Amortization, and Depletion
680000	Future Funded Expenses
<b><u>Memorandum</u></b>	
880100	Offset for Purchases of Assets
880400	Purchases of Assets – Other

\*For Account Definitions please refer to the USSGL TFM Section II.

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**Pre-Closing Adjusted Trial Balance Period 12:**

Account	Description	Year 2016		CTAS	
		Debit	Credit	Debit	Credit
<b><u>Budgetary</u></b>					
420100	Total Actual Resources – Collected	200,000,000	-	-	-
465000	Allotments – Expired Authority	-	197,000,000	-	-
490100	Delivered Orders – Obligations Unpaid	-	100,000	-	-
490200	Delivered Orders – Obligations Paid	-	2,900,000	-	-
<b>Total</b>		<b>200,000,000</b>	<b>200,000,000</b>	-	-
<b><u>Proprietary</u></b>					
101000 (G)	Fund Balance With Treasury	197,100,000	-	-	-
173000	Buildings, Improvements, and Renovations	2,000,000	-	-	-
173900	Accumulated Depreciation on Buildings, Improvements and Renovations	-	51,282	-	-
211000 (F)	Accounts Payable	-	100,000	-	-
310100 (G)	Unexpended Appropriations – Appropriations Received	-	200,000,000	-	-
310700 (G)	Unexpended Appropriations – Used	3,000,000	-	-	-
570000 (G)	Expended Appropriations	-	3,000,000	-	-
610000 (F)	Operating Expenses/Program Costs	1,000,000	-	-	-
671000	Depreciation, Amortization and Depletion	51,282	-	-	-
<b>Total</b>		<b>203,151,282</b>	<b>203,151,282</b>	-	-
<b><u>Memorandum</u></b>					
880100 (F)	Offset for Purchases of Assets	-	2,000,000	-	-
880400 (F)	Purchases of Assets – Other	2,000,000	-	-	-
<b>Total</b>		<b>2,000,000</b>	<b>2,000,000</b>	-	-

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**Closing Entries:**

1. To record closing of paid delivered orders to total actual resources.

Performing Agency	Year 2016		CTAS		TC
	DR	CR			
<b><u>Budgetary Entry</u></b> 490200 Delivered Orders – Obligations 420100 Total Actual Resources - Collected	2,900,000	2,900,000			F314
<b><u>Proprietary Entry</u></b> None					

2. To record closing of revenue to cumulative results of operation.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 570000 (G) <sup>1</sup> Expended Appropriations (RC 38) <sup>2</sup> 331000 Cumulative Results of Operation	3,000,000	3,000,000			F336

<sup>1</sup> The Federal/Non-Federal attribute domain value of “G” will always have trading partner 099 agency identifier.  
<sup>2</sup> RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

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3. To record closing of expenses to cumulative results of operation.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 331000 Cumulative Results of Operation 610000 (F) <sup>3</sup> Operating Expenses/Program Costs (RC 24) 671000 Depreciation, Amortization and Depletion	1,051,282	1,000,000 51,282			F336

4. To record closing of fiscal year activity to unexpended appropriations.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 310100 (G) Unexpended Appropriations – Appropriations Received (RC 41) 310000 Unexpended Appropriations – Cumulative 310700 (G) Unexpended Appropriations – Used (RC 39)	200,000,000	197,000,000 3,000,000			F342

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



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5. To record closing of memorandum accounts for purchases.

Performing Agency	Year 2016		CTAS		TC
	DR	CR			
<b>Memorandum Entry</b> 880100 (F) Offset for Purchases of Assets (RC 24) 880400 (F) Purchases of Assets – Other (RC 24)	2,000,000	2,000,000			F370

**Post-Closing Trial Balance:**

Account	Description	Year 2016		CTAS	
		Debit	Credit	Debit	Credit
<b>Budgetary</b>					
420100	Total Actual Resources – Collected	197,100,000	-	-	-
465000	Allotments –Expired Authority	-	197,000,000	-	-
490100	Delivered Orders – Obligations, Unpaid	-	100,000	-	-
<b>Total</b>		<b>197,100,000</b>	<b>197,100,000</b>	-	-
<b>Proprietary</b>					
101000 (G)	Fund Balance With Treasury	197,100,000	-	-	-
173000	Buildings, Improvements, and Renovations	2,000,000	-	-	-
173900	Accumulated Depreciation on Buildings, Improvements and Renovations	-	51,282	-	-
211000 (F)	Accounts Payable	-	100,000	-	-
310000	Unexpended Appropriations – Cumulative	-	197,000,000	-	-
331000	Cumulative Results of Operations	-	1,948,718	-	-
<b>Total</b>		<b>199,100,000</b>	<b>199,100,000</b>	-	-

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**Financial Statements:**

BALANCE SHEET			
		Year 2016	CTAS
	<b>Assets (Note 2)</b>		
	<b>Intragovernmental</b>		
1.	Fund Balance with Treasury (Note 3) (101000E)	197,100,000	-
6.	Total Intragovernmental (calc.)	197,100,000	-
13.	General property, plant, and equipment, net (Note 10) (17300E, 173900E)	1,948,718	-
<b>15.</b>	<b>Total assets (calc.)</b>	<b><u>199,048,718</u></b>	<b>-</b>
	<b>Liabilities (Note 13)</b>		
	<b>Intragovernmental</b>		
17.	Accounts Payable (211000E)	100,000	-
20.	Total intragovernmental (calc.)	100,000	-
28.	Total Liabilities (calc.)	100,000	-
	<b>Net Position</b>		
31.	Unexpended appropriations – All Other Funds (310100E, 310700E)	197,000,000	-
33.	Cumulative results of operations - All Other Funds (570000E, 610000E, 671000E)	1,948,718	-
35.	Total Net Position – All Other Funds (calc.)	198,948,718	-
36.	Total Net Position (calc.)	198,948,718	-
<b>37.</b>	<b>Total liabilities and net position (calc.)</b>	<b><u>199,048,718</u></b>	<b>-</b>

STATEMENT OF NET COST			
		Year 2016	CTAS
	<b>Gross Program Costs:</b>		
1.	Gross costs (Note 22) (610000E, 671000E, 880100E, 880400E)	1,051,282	-
3.	Net program costs (calc.)	1,051,282	-
5.	Net program costs including Assumption Changes (calc.)	1,051,282	-
8.	Net cost of operations (calc.)	<b><u>1,051,282</u></b>	<b>-</b>

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<b>STATEMENT OF CHANGES IN NET POSITION</b>			
		<b>Year 2016</b>	<b>CTAS</b>
	<b>Cumulative Results from Operations:</b>		
	<b>Budgetary Financing Sources:</b>		
5.	Appropriations used (570000E)	3,000,000	-
14.	Total Financing Sources (calc.)	3,000,000	-
15.	Net Cost of Operations (+/-)	(1,051,282)	-
16.	Net Change (calc.)	1,948,718	-
<b>17.</b>	<b>Cumulative Results of Operations (calc.)</b>	<b>1,948,718</b>	<b>-</b>
	<b>Unexpended Appropriations:</b>		
	<b>Budgetary Financing Sources:</b>		
21.	Appropriations received (310100E)	200,000,000	-
24.	Appropriations used (310700E)	<u>(3,000,000)</u>	-
25.	Total Budgetary Financing Sources (calc.)	197,000,000	-
26.	Total Unexpended Appropriations (calc.)	197,000,000	-
<b>27.</b>	<b>Net Position (calc.)</b>	<b>198,948,718</b>	<b>-</b>

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<b>STATEMENT OF BUDGETARY RESOURCES</b>			
		<b>Year 2016</b>	<b>CTAS</b>
	<b>Budgetary Resources</b>		
1000	Unobligated balance brought forward, Oct 1 (420100E)	200,000,000	-
1020.5	Unobligated balance brought forward, Oct 1 as adjusted (calc.)	200,000,000	-
1051	Unobligated balance from prior year budget authority, net (calc.)	<u>200,000,000</u>	-
1910	Total budgetary resources (calc.)	<u>200,000,000</u>	-
			-
	<b>Status of budgetary resources:</b>		-
2190	New obligations and upward adjustments (total) (Note 31) (490100E, 490200E)	3,000,000	-
2413	Expired unobligated balance, end of year (465000E)	197,000,000	-
2490	Unobligated balance, end of year (total) (calc.)	197,000,000	-
2500	Total budgetary resources (calc.)	<u>200,000,000</u>	-
	<b>Change in obligated balance:</b>		
	<b>Unpaid obligations:</b>		
3012	New obligations and upward adjustments (490100E, 490200E)	3,000,000	-
3020	Outlays, gross (-) (490200E)	<u>(2,900,000)</u>	-
3050	Unpaid Obligations, end of year (490100E)	100,000	-
			-
	<b>Memorandum (non-add) entries</b>		-
3200	Obligated balance, end of year (+ or -)	100,000	-
	<b>Budget authority and Outlays, Net:</b>		
4175	Budget authority, gross (discretionary and mandatory) (calc.)	-	-
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	-	-
4185	Outlays, gross (discretionary and mandatory) (490200E)	2,900,000	-
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	<u>2,900,000</u>	-

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<b>SF 133: Report on Budget Execution and Budgetary Resources &amp; Budget Program and Financing Schedule (Schedule P)</b>					
		<b>Year 2016</b>		<b>CTAS</b>	
<b>BUDGETARY RESOURCES</b>		SF 133	Schedule P	SF 133	Schedule P
<b>All accounts:</b>					
0900	Total new obligations, unexpired accounts (490100E, 490200E)	-	3,000,000	-	-
1000	Unobligated balance brought forward, Oct 1 (420100E)	200,000,000	200,000,000	-	-
1050	Unobligated balance (total)	200,000,000	200,000,000	-	-
1080	Adjustment to expired unobligated balance brought forward, Oct 1 (+ or -) (490100E, 490200E)	3,000,000	-	-	-
1099	Expired unobligated balance (total) (calc.)	3,000,000	200,000,000	-	-
				-	-
<b>Budget authority:</b>				-	-
<b>Appropriations:</b>					
<b>Discretionary:</b>					
1900	Budget Authority (total)(calc.)	-	-	-	-
1910	Total budgetary resources (calc.)	<u>200,000,000</u>	-	-	-
1930	Total budgetary resources available (calc.)	-	200,000,000	-	-
					-
<b>STATUS OF BUDGETARY RESOURCES</b>					
<b>New obligations and upward adjustments:</b>					
Direct:					
2002	Category B (by project) (490100E, 490200E)	3,000,000	-	-	-
2004	Direct obligations (total)	3,000,000	-	-	-
2180	Obligations (“upward adjustments”), expired accounts (490100E, 490200E)	3,000,000	-	-	-
2190	New obligations and upward adjustments (total)	3,000,000	-	-	-
2413	Expired unobligated balance: end of year (465000E)	197,000,000	-	-	-
2490	Unobligated balance, end of year (total)	197,000,000	-	-	-
2500	Total budgetary resources	<u>200,000,000</u>	-	-	-

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	<b>Memorandum (non-add) entries:</b>				
2501	Subject to apportionment – excluding anticipated amounts (465000E, 490100E, 490200E)	<u>200,000,000</u>	-	-	-
	<b>CHANGE IN OBLIGATED BALANCE</b>				
	<b>Unpaid obligations:</b>				
3001	Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -) (490100E)	<u>100,000</u>	<u>100,000</u>	-	-
3050	Unpaid obligations, end of year (490100E)	100,000	100,000	-	-
3100	Obligated balance, start of year (+ or -)	100,000	100,000	-	-
	<b>Memorandum (non-add) entries:</b>				
3200	Obligated balance, end of year (+ or -)	<u>100,000</u>	<u>100,000</u>	-	-
	<b>BUDGETARY AUTHORITY AND OUTLAYS, NET</b>				
	<b>Discretionary:</b>				
4000	Budget authority, gross	-	-	-	-
4010	Outlays from new discretionary authority (490200E)	2,900,000	2,900,000	-	-
4020	Outlays, gross (total)	2,900,000	2,900,000	-	-
4070	Budget authority, net (discretionary)	-	-	-	-
4080	Outlays, net (discretionary)	2,900,000	2,900,000	-	-
4180	Budget authority, net (total)	-	-	-	-
4190	Outlays, net (total)	2,900,000	2,900,000	-	-

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**Reclassified Financial Statements:**

<b>RECLASSIFIED BALANCE SHEET</b>			
		<b>Year 2016</b>	<b>CTAS</b>
<b>1</b>	<b>Assets</b>		
<b>2</b>	<b>Non-federal</b>		
2.5	Property, plant and equipment, net (173000E, 173900E)	1,948,718	-
2.9	Total non-federal assets (calc.)	1,948,718	-
<b>3</b>	<b>Federal</b>		
3.1	Fund balance with Treasury (RC 40)/1 (101000E)	197,100,000	-
3.14	Total federal assets	197,100,000	-
<b>4</b>	<b>Total assets (calc.)</b>	<b><u>199,048,718</u></b>	-
<b>5</b>	<b>Liabilities:</b>		
<b>6</b>	<b>Non-federal</b>		
6.10	Total non-federal liabilities		
<b>7</b>	<b>Federal</b>		
7.1	Accounts payable (RC 22)/1 (211000E)	100,000	-
7.14	Total federal liabilities (calc.)	100,000	-
<b>8</b>	<b>Total liabilities (calc.)</b>	<b><u>100,000</u></b>	-
<b>9</b>	<b>Net position:</b>		
9.2	Net Position– Funds other than those from dedicated collections (310100E, 310700E, 570000E, 610000E, 671000E, 880100E, 880400E)	198,948,718	-
10	Total net position (calc.)	198,948,718	-
<b>11</b>	<b>Total liabilities and net position (calc.)</b>	<b><u>199,048,718</u></b>	-

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<b>RECLASSIFIED STATEMENT OF NET COST</b>			
		<b>Year 2016</b>	<b>CTAS</b>
<b>1</b>	<b>Gross cost</b>		
2	Non-federal gross cost (671000E)	51,282	-
6	Total non-federal gross cost (calc.)	51,282	-
7	Federal gross cost	-	-
7.3	Buy/sell cost (RC 24) /2 (610000E)	1,000,000	-
7.4	Purchase of assets – (RC 24) (880400E)	2,000,000	-
7.5	Purchase of assets offset (RC 24) (880100E)	(2,000,000)	-
8	Total federal gross cost (calc.)	1,000,000	-
9	Department total gross cost (calc.)	1,051,282	-
10	Earned revenue	-	-
12	Federal earned revenue	-	-
13	Total federal earned revenue (calc.)	-	-
14	Department total earned revenue (calc.)	-	-
<b>15</b>	<b>Net cost of operations (calc.)</b>	1,051,282	-



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<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>			
		<b>Year 2016</b>	<b>CTAS</b>
<b>7</b>	<b>Budgetary Financing sources:</b>		
7.1	Appropriation received as adjusted (rescissions and other adjustments) (RC41)/1 (310100E)	200,000,000	-
7.2	Appropriations used (RC 39) (310700E)	(3,000,000)	-
7.3	Appropriations expended (RC 38)/1 (570000E)	3,000,000	-
7.18	Total budgetary financing sources (calc.)	200,000,000	-
9	Net cost of operations (+/-)	(1,051,282)	-
10	Net position, end of period (calc.)	198,948,718	-

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**Canceling Year:**

**Beginning Trial Balance:**

Account	Description	Year 2016		CTAS	
		Debit	Credit	Debit	Credit
<b>Budgetary</b>					
420100	Total Actual Resources – Collected	197,100,000	-	-	-
465000	Allotments –Expired Authority		197,000,000	-	-
490100	Delivered Orders – Obligations, Unpaid		100,000	-	-
<b>Total</b>		<b>197,100,000</b>	<b>197,100,000</b>	-	-
<b>Proprietary</b>					
101000 (G)	Fund Balance With Treasury	197,100,000	-	-	-
173000	Buildings, Improvements, and Renovations	2,000,000	-	-	-
173900	Accumulated Depreciation on Buildings, Improvements and Renovations	-	51,282	-	-
211000 (F)	Accounts Payable	-	100,000	-	-
310000	Unexpended Appropriations – Cumulative	-	197,000,000	-	-
331000	Cumulative Results of Operations	-	1,948,718	-	-
<b>Total</b>		<b>199,100,000</b>	<b>199,100,000</b>	-	-

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We are now in period 12 of the fifth year of the expired TAS (i.e. the canceling year.)

The budgetary resources in the account are canceled in the fifth year and the funds are withdrawn, however, the payable is reinstated in the canceled TAS. The following entries illustrate the necessary transactions. **Remember, the payable was recorded and the expense associated with the payable was recognized in the year the TAS was unexpired – YEAR 2011.**

**YEAR 2016** - No other entries occurred during the fifth expired year after the availability of the appropriation/budget authority expired. Note that the following entries, 1 and 2, are considered adjusting entries. 1. To record the cancellation of a valid obligation and accounts payable in canceling TAS and to withdraw unobligated balances. Note that although the budget resources for this appropriation are being canceled, the government is obligated to pay this account upon receipt of a valid bill. Therefore, record the associated accounting event 2 to reestablish the "canceled accounts payable" concurrently with this event. Section III – F128.

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**Pre-closing Adjusting Entries:**

1. To record cancelation of payable in Period 12.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b>					
497100 Downward Adjustments of Prior-Year Delivered Orders	100,000				
465000 Allotments – Expired Authority		100,000			F128
<b><u>Proprietary Entry</u></b>					
211000 (F) Accounts Payable (RC 22)	100,000				
610000 (F) Operating Expenses/Program Costs (RC 24)		100,000			
570000 (G) Expended Appropriations (RC 38)	100,000				B134R
310700 (G) Unexpended Appropriations – Used (RC 39)		100,000			
Also Post:					
<b><u>Budgetary Entry</u></b>					
465000 Allotments – Expired Authority	100,000				F120
435000 Canceled Authority		100,000			
<b><u>Proprietary Entry</u></b>					
310600 (G) Unexpended Appropriations – Adjustments (RC 41)	100,000				
101000 (G) Fund Balance With Treasury (RC 40)		100,000			
Also Post:					
<b><u>Budgetary Entry</u></b>					
None					
<b><u>Proprietary Entry</u></b>					
680000 (F) Future Funded Expense (RC 24)			100,000		
296000 (F) Accounts Payable from Canceled Appropriations (RC 22)				100,000	F130

**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

2. To record the transfer-out of buildings, improvements, and renovations.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 173900 Buildings, Improvements, and Renovations	51,282				E510
573000 (F) Financing Sources Transferred Out (RC 18)	1,948,718				
173000 Buildings, Improvements, and Renovations		2,000,000			
Also Post:					
<b><u>Proprietary Entry</u></b> 173000 Buildings, Improvements, and Renovations			2,000,000		E606
173900 Buildings, Improvements, and Renovations				51,282	
572000 (F) Financing Sources Transferred In (RC 18)				1,948,718	

**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

3. To record the cancelation of expired authority and withdraw funds.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b>					
465000 Allotments – Expired Authority	197,000,000				F120
435000 Canceled Authority		197,000,000			
<b><u>Proprietary Entry</u></b>					
310600 (G) Unexpended Appropriations – Adjustments (RC 41)	197,000,000				
101000 (G) Fund Balance with Treasury (RC 40)		197,000,000			

**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

**Pre-Closing Trial Balance:**

		Year 2016		CTAS	
Account	Description	Debit	Credit	Debit	Credit
<b><u>Budgetary</u></b>					
420100	Total Actual Resources - Collected	197,100,000	-	-	-
435000	Canceled Authority		197,100,000	-	-
490100	Delivered Orders – Obligations, Unpaid		100,000	-	-
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders	100,000	-	-	-
<b>Total</b>		<b>197,200,000</b>	<b>197,200,000</b>		
<b><u>Proprietary</u></b>					
101000 (G)	Fund Balance with Treasury	0	-	0	-
173000	Buildings, Improvements, and Renovations	-	-	2,000,000	-
173900	Accumulated Depreciation on Buildings, Improvements and Renovations	-	-	-	51,282
296000 (F)	Accounts Payable from Cancelled Appropriations	-	-	-	100,000
310000	Unexpended Appropriations – Cumulative	-	197,000,000	-	-
310600 (G)	Unexpended Appropriations – Adjustments	197,100,000	-	-	-
310700 (G)	Unexpended Appropriations - Used	-	100,000	-	-
331000	Cumulative Results of Operations	-	1,948,718	-	-
570000 (G)	Expended Appropriations	100,000	-	-	-
572000 (F)	Financing Sources Transferred in Without Reimbursement	-	-	-	1,948,718
573000 (F)	Financing Sources Transferred Out Without Reimbursement	1,948,718	-	-	-
610000 (F)	Operating Expenses/Program Costs	-	100,000	-	-
680000 (F)	Future Funded Expenses	-	-	100,000	-
<b>Total</b>		<b>199,148,718</b>	<b>199,148,718</b>	<b>2,100,000</b>	<b>2,100,000</b>

**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

**Closing Entries:**

1. To record the closing of downward adjustments and transfers to delivered orders – obligations, unpaid.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b>					
490100 Delivered Orders – Obligations, Unpaid	100,000				F325
497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries		100,000			
<b><u>Proprietary Entry</u></b>					
None.					



**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

2. To record closing of expenses to cumulative results of operation.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 331000 Cumulative Results of Operation	1,948,718				F336
610000 (F) Operating Expenses/Program Costs (RC 24)	100,000				
570000 (G) Expended Appropriations (RC 38)		100,000			
573000 (F) Financing Sources Transferred In Without Reimb. (RC 18)		1,948,718			
Also Post:					
572000 (F) Financing Sources Transferred In Without Reimb. (RC 18)			1,948,718		
331000 Cumulative Results of Operation				1,848,718	
680000 (F) Future Funded Expenses (RC 24)				100,000	

**“C” Treasury Account Symbol (TAS) Guidance  
Effective Fiscal 2017**

3. To record closing of fiscal-year activity to unexpended appropriations.

Performing Agency	Year 2016		CTAS		TC
	DR	CR	DR	CR	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 310000 Unexpended Appropriations - Cumulative 310700 (G) Unexpended Appropriations – Used (RC 39) 310600 (G) Unexpended Appropriations – Adjustments (RC 41)	197,000,000 100,000	197,100,000			F342

**Canceling Year:**

**Post Close Trial Balance:**

Account	Description	Year 2016		CTAS	
		Debit	Credit	Debit	Credit
<b><u>Budgetary</u></b>					
420100	Total Actual Resources - Collected	197,100,000	-	-	-
435000	Canceled Authority	-	197,100,000	-	-
<b>Total</b>		<b>197,100,000</b>	<b>197,100,000</b>	<b>-</b>	<b>-</b>
<b><u>Proprietary</u></b>					
173000	Buildings, Improvements, and Renovations	-	-	2,000,000	-
173900	Accumulated Depreciation on Buildings, Improvements and Renovations	-	-	-	51,282
296000 (F)	Accounts Payable from Canceled Appropriations	-	-	-	100,000
331000	Cumulative Results of Operations	-	-	-	1,848,718
<b>Total</b>		<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>