

Overview

Agency Question

- My agency has a Treasury Appropriation Fund Symbol (TAFS) involving a cancellation. What is the proper USSGL budgetary treatment?

USSGL Response

- It is dependent upon many factors, including the following:
 - To what type of TAFS does this apply?
 - What event is causing this situation?
 - What is the period of availability of the TAFS?
 - Is this TAFS flagged by Treasury as definite or indefinite?
 - Where is the canceled fund balance to be returned?
 - By what Treasury mechanism is the processing of the cancellation to be accomplished?
- The answers to those questions, along with specific Treasury and OMB reporting guidance, will determine, in most cases, the proper budgetary USSGL account that is applicable.¹ However, note that the SF 133: Report on Budget Execution and Budgetary Resources and Schedule P: Budget Program and Financing Schedule lines included in this cheat sheet do not apply for backdated Treasury documents.

References

- Yearend Closing Bulletin (as updated)
- TFM Volume 1, Part 2, Chapter 2000: Warrant and Nonexpenditure Transfer (NET) Transactions (T/L 672)
- OMB Circular No. A-11 Section 20 (as updated)

¹The USSGL accounts documented in this guide reference USSGL Bulletin NO. 2018-08 (Part 1, Fiscal Year 2018 Reporting)

Acronyms

- ATM Authority Transaction Module
- FY Fiscal Year (fiscal year appropriations include annual-year and multi-year appropriations)
- GFRA General Fund Receipt Account
- POA Period of Availability
- SF 133 SF 133: Report on Budget Execution and Budgetary Resources
- SF 1151 SF 1151: Non-Expenditure Transfer (NET)
- TAFS Treasury Appropriation Fund Symbol
- TC Transaction Code (This represents a two digit code that corresponds to the type of transaction processed and BETC reported within CARS)

- TCS Treasury Combined Statement
- TFM Treasury Financial Manual
- USSGL United States Standard General Ledger
- YETM Year End Transaction Module

BETC Acronyms

- APROP Appropriation Warrants
- CXFER Transfers to General Fund Receipt Account
- SRRCT Surplus, Special or Trust Available for Restoration
- SRRTYE Surplus, YR End Closing Cancellation Special and Non-Revolving Trust Fund (Unavailable Receipt)
- SW Surplus, Unavailable for Restoration
- SWYE Surplus, Year End Closing Cancellation of Expired Account Balances
- SWYEAR Surplus, Year End Closing Cancellation, Unavailable for Restoration
- APINDYE Appropriation - Indefinite

USSGL Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions (Cheat Sheet)

Note: Situations # 1 - 4 typically apply to cancellations of unobligated balances of general fund TAFS, where the fund balance is returned to the General Fund of the U.S. Government. These transactions are initiated by an agency rather than required by a Congressional action (i.e., enacted rescission or cancellation).

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	TC/BETC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
1	End of 5th expired year cancellation	FY	Expired	435000	Definite	YETM ATM: Surplus Year End Closing Cancellation of Expired Account Balances	TC 31 ² SWYE	Col. 5	1029 (expired only) 1089 (expired only)	N/A	The Schedule P is not applicable because the TAFS has expired. TAS with extended disbursement authority or a negative balance will not display in the YETM.
2	End of 5th expired year cancellation	FY	Expired	435000	Indefinite	YETM ATM: Surplus Year End Closing Cancellation of Expired Account Balances	TC 31 SWYE	Col. 5	1029 (expired only) 1089 (expired only)	N/A	At the end of 5th expired year, use USSGL account 435000 to cancel. (Treasury will remove the "I" flag during the 5th expired year) The Schedule P is not applicable because the TAFS has expired. TAS with extended disbursement authority or a negative balance will not display in the YETM.
3	Partial Cancellation ³	No Year, FY	Unexpired/Expired (with extended disbursement authority)	435100	Definite	YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration	TC 31 SWYEAR	Col. 5	1029 (unexpired or expired) 1089 (expired only)	1029 (unexpired only)	Requires USSGL accounts 809100/809200.
4	Early Cancellation of the Entire Appropriation ⁴	No Year, FY	Unexpired/Expired	435100	Definite	YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration	TC 31 SWYEAR	Col. 5	1029 (unexpired or expired) 1089 (expired only)	1029 (unexpired only)	Requires USSGL accounts 809100/809200.

²TC 31 represents surplus warrants/cancellations unavailable for restoration.

³Partial cancellations are uncommon. If an agency has enacted legislation, it must receive Treasury and OMB concurrence before initiating a request in ATM. Once processed, the funds are unavailable for restoration.

⁴Early cancellations of entire appropriations are rare and do not apply to (1) TAFS with extended disbursement authority and (2) fiscal year TAFS pursuant to USC 1552. To process an early cancellation for no-year TAFS of an entire appropriation (31 USC 1555), two requirements must be met: (1) the head of the agency, concerned or the President determines that the purposes for which the appropriation was made must be closed. Early Cancellation of the Entire Appropriation for annual and Multi Year TAFS are uncommon. If an agency has enacted legislation, it must receive Treasury and OMB concurrence before have been carried out; and (2) no disbursement has been made against the appropriation for 2 consecutive fiscal years. Once processed, the funds are unavailable for restoration, and the account initiating a request in ATM. Once processed, the funds are unavailable for restoration.

Note: Situations # 5 - 8 apply to most cancellations of unobligated balances of special and non-revolving trust funds, where the fund balance is either returned to the originating unavailable receipt account or to the originating invested TAFS. These transactions are initiated by an agency rather than required by a Congressional action (i.e., enacted rescission or cancellation).

USSGL Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions (Cheat Sheet)

	Situation	POA	TAFS Status	USSGL Account		Treasury Mechanism	TC/BETC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
5	Special and non-revolving Trust Funds associated with "Unavailable" receipt accounts	No-year, FY	Unexpired/Expired	435500	N/A	YETM ATM: Surplus Year End Closing Cancellation Special and Non-Revolving Trust Fund with Unavailable Receipts	TC 30 ⁵ SRRTYE	Col. 5	1030 (unexpired or expired) 1090 (expired only)	1030 (unexpired only) 1950 (unexpired or expired) 1954 (expired only)	
6	Special and non-revolving Trust Funds associated with "Available" receipt accounts	No-Year, FY	Unexpired/Expired	435100	N/A	YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration	TC 31 SWYEAR	Col. 5	1029 (unexpired or expired) 1089 (expired only)	1029 (unexpired or expired) 1955 (unexpired or expired)	Very rare. For TAFS where the first four digits of the Treasury receipt account is the same as the four digits of the Treasury expenditure account.

⁵TC 30 represents surplus warrants/cancellations returned to receipts and available for future restoration.

USSGL Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions (Cheat Sheet)

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	TC/BETC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
7	Special and non-revolving Trust Funds associated with "Available" receipt accounts and invested relationships	No-year, FY	Unexpired/Expired	435600	N/A	SF 1151	N/A	N/A	1030 (unexpired or expired) 1090 (expired only)	1030 (unexpired only) 1950 (unexpired or expired) 1954 (expired only)	For TAFS where the recipient must return fund balance back to the originating invested TAFS Treasury views this as a return of fund balance rather than a cancellation In expired TAFSs, only execute at year-end of the fifth fiscal year (i.e., canceling).
8	Special and non-revolving Trust Funds associated with "Available" receipt accounts and invested relationships that maintain receivables/payables	No-year, FY	Unexpired/Expired	435700	N/A	N/A	N/A	N/A	1030 (unexpired or expired) 1090 (expired only)	1030 (unexpired only) 1950 (unexpired or expired) 1954 (expired only)	For TAFS where the recipient maintains a receivable/payable relationship with the invested account Reverse the receivable

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Note: Situation # 9 applies specifically to partial "adjustments." These are treated as adjustments, not as cancellations.

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	TC/BETC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
9A	Partial "Adjustment"	No-year, FY	Unexpired/Expired	411900	Indefinite	Negative Appropriation Warrant	TC 10 ⁶ APROP.	Col. 2	1100 (unexpired only) 1200 (unexpired or expired)	1100 (unexpired only) 1200 (unexpired only)	Because the action is to an indefinite account, Treasury views it as an adjustment rather than as a cancellation For periods 1-11, the action is usually a negative appropriation warrant
9B	Partial "Adjustment"	No-year, FY	Unexpired /Expired	439100	Indefinite	YETM ATM: Indefinite, Year End Closing Adjustment	TC 10 APINDYE	Col. 2	1100 (unexpired only) 1200 (unexpired or expired)	1100 (unexpired only) 1200 (unexpired only)	Because the action is to an indefinite account, Treasury views it as an adjustment rather than as a cancellation For period 12, the action is YETM ATM

⁶ TC 10 transactions represent Treasury warrants. In Situations 9A and 9B, the indefinite amounts are returned to Treasury and processed as either a negative warrant initiated by the agency, or as a transaction in the YETM ATM.

USSGL Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions (Cheat Sheet)

Note: Situations #10 - 11 apply to specific permanent reductions.

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	TC/BETC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
10	Permanent Reductions of Spending Authority From Offsetting Collections (SAOC)	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	35 ⁷ CXFER	Col 5	USSGL 439200: lines 1722/1822 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)	USSGL 439200: lines 1722/1822 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)	Generally applicable to general and revolving funds; however, may be unique situations including a special or non-revolving trust fund Use miscellaneous receipt account 3240 Spending Authority from Offsetting Collections Returned to the General Fund of the U.S. Government
11	Permanent Reductions in Special and non-revolving Trust Funds	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	35 CXFER	Col 5	USSGL 439200: lines 1130/1230 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)	USSGL 439200: lines 1130/1230 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)	To date, these reductions have been made pursuant to appropriation acts. If a mandatory reduction pursuant to an authorization act occurs, crosswalk the amount to the line 1230 instead of 1130 or 1131 Applicable for the following miscellaneous receipt accounts: 3230 Special and Trust Fund Proprietary Receipts Returned to the General Fund of the U.S. Government 3231 Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Government 3232 Special and Trust Fund Intrafund Receipts Returned to the General Fund of the U.S. Government 3233 Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the U.S. Government

⁷TC 35 represents SF 1151 NET Transfer Type "Transfers to General Fund Receipt Accounts" in the ATM NET application