

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

Overview

Agency Question

- My agency has a Treasury Appropriation Fund Symbol (TAFS) involving a cancellation. What is the proper USSGL budgetary accounting 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 (P&F) lines included in this cheat sheet do not apply for backdated Treasury documents.

References

- USSGL TFM Supplement S2 15-01, Part 1, Fiscal Year 2015 Reporting (as updated) TFM
- Volume 1, 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)

¹ The USSGL accounts documented in this guide reference USSGL TFM S2 15-01 (Part 1, Fiscal Year 2015 Reporting)

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Acronyms

ATM	Authority Transaction Module
FY	Fiscal Year (fiscal year appropriations include annual-year and multi-year appropriations)
GFRA	General Fund Receipt Account
P&F	Schedule P: Budget Program and Financing Schedule
POA	Period of Availability
SF 133	SF 133: Report on Budget Execution and Budgetary Resources
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
APINDYE	Appropriation - Indefinite

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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 Treasury. 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 Column	SF 133 Line(s)	Schedule P Line(s)	Notes
1	End of 5 th expired year cancellation	FY	Expired	435000	Definite	YETM ATM	TC 31 ² SWYE	Col. 5	1029 expired 1089 expired	N/A	- The P&F is not applicable because the TAFS has expired
2	End of 5 th expired year cancellation	FY	Expired	435000	Indefinite	YETM ATM	TC 31 SWYE	Col. 5	1029 expired 1089 expired	N/A	- At the end of the 5 th expired year, use USSGL account 435000 to cancel. (Treasury will remove the "P" flag during the 5 th expired year) - The P&F is not applicable because the TAFS has expired
3	Partial Cancellation ³	No-year, FY	Unexpired/Expired (with extended disbursement authority)	435100	Definite	Surplus warrant, unavailable for restoration	TC 31 SW	Col. 5	1029 expired or unexpired 1089 expired	1029 (unexpired only)	- For 4 th quarter GTAS reporting, submit a Treasury warrant request to the Bureau of the Fiscal Service (Budget Appropriations and Analysis Section (BAAS)). - Requires USSGL accounts 809100/809200
4	Early Cancellation of the Entire Appropriation ⁴	No-year, FY	Unexpired/Expired	435100	Definite	Surplus warrant unavailable for restoration	TC 31 SW	Col. 5	1029 expired or unexpired 1089 expired	1029 (unexpired only)	- For 4 th quarter GTAS reporting, submit a Treasury warrant request to the Bureau of the Fiscal Service (BAAS). - Requires USSGL accounts 809100/809200

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

³Partial cancellations are uncommon. The agency would need legislation, a request for cancellation, and must receive Treasury and OMB concurrence before requesting a surplus warrant. Once processed, the funds are unavailable for restoration.

⁴Early cancellations of entire appropriations are rare and do not apply to (1) TAFSs with extended disbursement authority and (2) fiscal year TAFS pursuant to 31 USC 1552. To process an early cancellation for no-year TAFSs of an entire appropriation, 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 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 must be closed.

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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).

	Situation	POA	TAFS Status	USSGL Account	Def/ Indef	Treasury Mechanism	TC/BETC	TCS Column	SF 133 Line(s)	Schedule P Line(s)	Notes
5	Special and non-revolving Trust Funds associated with "Unavailable" receipt accounts	No-year, FY	Unexpired/Expired	435500	N/A	YETM ATM	TC 30 ⁵ SRRTYE	Col. 5	1029 expired or unexpired 1089 expired	1029 unexpired 1950 expired or unexpired 1954 expired	- The TFM Vol. I, Yearend Closing Bulletin requires the agency to accomplish in the YETM ATM.
6A	Special and non-revolving Trust Funds associated with "Available" receipt accounts	No-year	Unexpired	435100	N/A	YETM ATM	TC 31 SW	Col. 5	1029 unexpired	1029 unexpired 1955 expired or unexpired	- Very rare - Request must be initiated via a transaction in YETM ATM.
6B	Special and non-revolving Trust Funds associated with "Available" receipt accounts	FY	Unexpired/Expired	435100	N/A	YETM ATM	TC 31 SW	Col. 5	1029 expired or unexpired 1089 expired	1029 unexpired 1955 expired or unexpired	- Very rare - Request must be initiated via a transaction in YETM ATM.

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

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	Situation	POA	TAFS Status	USSGL Account	Def/Indef	Treasury Mechanism	TC/BETC	TCS Column	SF 133 Line(s)	Schedule P Line(s)	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	1029 expired or unexpired 1089 expired	1029 Unexpired 1950 unexpired or expired 1954 expired	- For TAFS where the recipient must return fund balance back to the originating invested TAFS - Treasury views as a return of fund balance rather than as a cancellation
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	1029 expired or unexpired 1089 expired	1029 unexpired 1950 unexpired or expired 1954 expired	- 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 Column	SF 133 Line(s)	Schedule P Line(s)	Notes
9A	Partial “Adjustment”	No- year, FY	Unexpired/Expired	411900	Indefinite	Negative Appropriation Warrant	TC 10 ⁶ APROP.	Col. 2	1100 unexpired 1200 expired or unexpired	1100 unexpired 1200 unexpired	-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	TC 10 APINDYE	Col. 2	1100 unexpired 1200 expired or unexpired	1100 unexpired 1200 unexpired	- 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

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

	Situation	POA	TAFS Status	USSGL Account	Def/Indef	Treasury Mechanism	TC/BETC	TCS Column	SF 133 Line(s)	Schedule P Line(s)	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 USSGL 439300: lines 1131/1230 unexpired	USSGL 439200: lines 1722/1822 unexpired USSGL 439300: lines 1131/1230 unexpired	- 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. Treasury
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 USSGL 439300: lines 1131/1230 unexpired	USSGL 439200: lines 1130/1230 unexpired USSGL 439300: lines 1131/1230 unexpired	- 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 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. Treasury 3231 Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury 3232 Special and Trust Fund Intrafund Receipts Returned to the General Fund of the U.S. Treasury 3233 Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the U.S. Treasury

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