Overview

Agency Question
• My agency has a Treasury Appropriation Fund Symbol (TAFS) involving a cancellation. What is the proper USSGL budget 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. 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. 2019-14 (Part 1, Fiscal Year 2019 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).

<table>
<thead>
<tr>
<th>Situation</th>
<th>POA</th>
<th>TAFS Status</th>
<th>USSGL Account</th>
<th>DEF/Indef</th>
<th>Treasury Mechanism</th>
<th>TC/BETC Col.</th>
<th>TCS Col.</th>
<th>SF 133 Line(s)</th>
<th>Schedule P Lines</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 End of 5th expired year cancellation</td>
<td>FY</td>
<td>Expired</td>
<td>435000</td>
<td>Definite</td>
<td>YETM ATM: Surplus Year End Closing Cancellation of Expired Account Balances</td>
<td>TC 31&lt;sup&gt;2&lt;/sup&gt; SWYE</td>
<td>Col. 5</td>
<td>1029 (expired only) 1089 (expired only)</td>
<td>N/A</td>
<td>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.</td>
</tr>
<tr>
<td>2 End of 5th expired year cancellation</td>
<td>FY</td>
<td>Expired</td>
<td>435000</td>
<td>Indefinite</td>
<td>YETM ATM: Surplus Year End Closing Cancellation of Expired Account Balances</td>
<td>TC 31 SWYE</td>
<td>Col. 5</td>
<td>1029 (expired only) 1089 (expired only)</td>
<td>N/A</td>
<td>At the end of 5th expired year, use USSGL account 435000 to cancel. (Treasury will remove the &quot;I&quot; 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.</td>
</tr>
<tr>
<td>3 Partial Cancellation&lt;sup&gt;3&lt;/sup&gt;</td>
<td>No Year, FY</td>
<td>Unexpired/Expired (with extended disbursement authority)</td>
<td>435100</td>
<td>Definite</td>
<td>YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration</td>
<td>TC 31 SWYEAR</td>
<td>Col. 5</td>
<td>1029 (unexpired or expired) 1089 (expired only)</td>
<td>1029 (unexpired only)</td>
<td>Requires USSGL accounts 809100/809200.</td>
</tr>
<tr>
<td>4 Early Cancellation of the Entire Appropriation&lt;sup&gt;4&lt;/sup&gt;</td>
<td>No Year, FY</td>
<td>Unexpired/Expired</td>
<td>435100</td>
<td>Definite</td>
<td>YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration</td>
<td>TC 31 SWYEAR</td>
<td>Col. 5</td>
<td>1029 (unexpired or expired) 1089 (expired only)</td>
<td>1029 (unexpired only)</td>
<td>Requires USSGL accounts 809100/809200.</td>
</tr>
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<sup>1</sup>TC 31 represents surplus warrants/cancellations unavailable for restoration.

<sup>2</sup>Partial 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.

<sup>3</sup>Early 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 of 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.

<sup>4</sup>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)

<table>
<thead>
<tr>
<th>Situation</th>
<th>POA Status</th>
<th>TAFS Status</th>
<th>USSGL Account</th>
<th>Treasury Mechanism</th>
<th>TC/BETC</th>
<th>TCS Col.</th>
<th>SF 133 Line(s)</th>
<th>Schedule P Lines</th>
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<tbody>
<tr>
<td>5 Special and non-revolving Trust Funds associated with &quot;Unavailable&quot; receipt accounts</td>
<td>No-year, FY</td>
<td>Unexpired/ Expired</td>
<td>435500</td>
<td>YETM ATM: Surplus Year End Closing Cancellation Special and Non-Revolving Trust Fund with Unavailable Receipts</td>
<td>TC 30(^7) SRRTYE</td>
<td>Col. 5</td>
<td>1030 (unexpired or expired) 1090 (expired only)</td>
<td>1030 (unexpired only) 1950 (unexpired or expired) 1954 (expired only)</td>
<td>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.</td>
</tr>
<tr>
<td>6 Special and non-revolving Trust Funds associated with &quot;Available&quot; receipt accounts</td>
<td>No-Year, FY</td>
<td>Unexpired/ Expired</td>
<td>435100</td>
<td>YETM ATM: Surplus Year End Closing Cancellation Unavailable for Restoration</td>
<td>TC 31 SWYEAR</td>
<td>Col. 5</td>
<td>1029 (unexpired or expired) 1089 (expired only)</td>
<td>1029 (unexpired or expired) 1955 (unexpired or expired)</td>
<td>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.</td>
</tr>
</tbody>
</table>

\(^7\)TC 30 represents surplus warrants/cancellations returned to receipts and available for future restoration
<table>
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<tr>
<th>Situation</th>
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<th>TAFS Status</th>
<th>USSGL Account</th>
<th>DEF/Indef Treasury Mechanism</th>
<th>TC/BETC</th>
<th>SF 133 Line(s)</th>
<th>Schedule P Lines</th>
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<tr>
<td>7 Special and non-revolving Trust Funds associated with &quot;Available&quot; receipt accounts and invested relationships</td>
<td>No-year, FY Unexpired/Expired</td>
<td>435600 N/A</td>
<td>SF 1151 N/A</td>
<td>N/A</td>
<td>1030 (unexpired or expired) 1090 (expired only)</td>
<td>1030 (unexpired only) 1950 (unexpired or expired) 1954 (expired only)</td>
<td>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).</td>
<td></td>
</tr>
</tbody>
</table>
|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| 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.
Note: Situation # 9 applies specifically to partial "adjustments." These are treated as adjustments, not as cancellations.

<table>
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<tr>
<th>Situation</th>
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<tr>
<td>9A Partial &quot;Adjustment&quot;</td>
<td>No-year, FY</td>
<td>Unexpired/Expired</td>
<td>411900</td>
<td>Indefinite</td>
<td>Negative Appropriation Warrant</td>
<td>TC 10(^6) APROP.</td>
<td>Col. 2</td>
<td>1100 (unexpired only) 1200 (unexpired or expired)</td>
<td>1100 (unexpired only) 1200 (unexpired only)</td>
<td>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.</td>
</tr>
<tr>
<td>9B Partial &quot;Adjustment&quot;</td>
<td>No-year, FY</td>
<td>Unexpired/Expired</td>
<td>439100</td>
<td>Indefinite</td>
<td>YETM ATM: Indefinite, Year End Closing Adjustment</td>
<td>TC 10 APINDYE</td>
<td>Col. 2</td>
<td>1100 (unexpired only) 1200 (unexpired or expired)</td>
<td>1100 (unexpired only) 1200 (unexpired only)</td>
<td>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.</td>
</tr>
<tr>
<td>10 Unobligated balance of appropriations withdrawn</td>
<td>No-year, FY</td>
<td>Unexpired/Expired</td>
<td>435400</td>
<td>Indefinite</td>
<td>Surplus Warrant</td>
<td>TC 31SW</td>
<td>Col. 5</td>
<td>1037</td>
<td>1037</td>
<td>This represents recoveries of prior year paid and unpaid obligations.</td>
</tr>
</tbody>
</table>

\(^{6}\) 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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<tr>
<td>11</td>
<td>No-year, FY</td>
<td>Unexpired</td>
<td>439200 or 439300</td>
<td>N/A</td>
<td>SF 1151 NET: Transfers to GFRA</td>
<td>35 CXFER</td>
<td>USSGL 439200: lines 1722/1822 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)</td>
<td>USSGL 439200: lines 1722/1822 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>No-year, FY</td>
<td>Unexpired</td>
<td>439200 or 439300</td>
<td>N/A</td>
<td>SF 1151 NET: Transfers to GFRA</td>
<td>35 CXFER</td>
<td>USSGL 439200: lines 1130/1230 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)</td>
<td>USSGL 439200: lines 1130/1230 (unexpired only) USSGL 439300: lines 1131/1230 (unexpired only)</td>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>

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