

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 quick reference guide 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
- OMB Circular No. A-11 Section 20 (as updated)

¹The USSGL accounts documented in this guide reference USSGL Bulletin No. 2023-11 (Part 1, Fiscal Year 2023 Reporting)

Acronyms

- AAS ATM (Agency Transaction Module) Authority Services
- 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
 - Col. 2 Appropriations and Other Oligational Authority
 - Col. 5 Balances Withdrawn and Other Transactions
- TFM Treasury Financial Manual
- USSGL United States Standard General Ledger
- YETM Yearend Transaction Module

BETC Acronyms

- AP Appropriation - Definite - Regular
- CXFER Transfers to General Fund Receipt Account
- SRRCT Surplus, Special or Trust Available for Restoration
- SRRTYE Surplus, Yearend Closing Cancellation Special and Non-Revolving Trust Fund (Unavailable Receipt)
- SW Surplus, Unavailable for Restoration
- SWYE Surplus, Yearend Closing Cancellation of Expired Account Balances
- APIND Appropriation - Indefinite - Regular
- APINDYE Indefinite, Yearend Closing Adjustment
- APINDPYA Appropriation - Indefinite - PY Upward Adjustment
- APINDW Appropriation - PY Indefinite - Withdrawn

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	BETC/TC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
1	End of 5th expired year cancellation	FY	Expired	435000	Definite	YETM AAS: Surplus Yearend Closing Cancellation of Expired Account Balances	SWYE TC 31 ²	Col. 5	1029 (expired only) 1089 (expired only)	N/A	TAFS with extended disbursement authority for a future fiscal year or a negative balance will not display in the YETM.
2	End of 5th expired year cancellation	FY	Expired	435000	Indefinite	YETM AAS: Surplus Yearend Closing Cancellation of Expired Account Balances	SWYE TC 31	Col. 5	1029 (expired only) 1089 (expired only)	N/A	TAFS with extended disbursement authority for a future fiscal year 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	AAS: Surplus, Unavailable for Restoration	SW TC 31	Col. 5	1029 (unexpired or expired) 1089 (expired only)	1029 (unexpired only)	Requires USSGL accounts 809100/809200.
4	Full Cancellation of the Entire Appropriation ⁴	No Year	Unexpired	435100	Definite	AAS: Surplus, Unavailable for Restoration	SW TC 31	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 to the BAAS Group. Once processed, the funds are unavailable for restoration.

⁴Full cancellations of entire appropriations are rare and do not apply to (1) TAFS with extended disbursement authority and (2) fiscal year TAFS pursuant to 31 USC 1552. To process a 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 have been fulfilled 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 will be closed.

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	BETC/TC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
5a	Special and non-revolving Trust Funds associated with "Unavailable" Special or Trust Fund receipt accounts	FY	Expired	435500	N/A	YETM AAS: Surplus Year End Closing Cancellation Special and Non-Revolving Trust Fund with Unavailable Receipts	SRRTYE TC 30 ⁵	Col. 5	1030 (expired only) 1090 (expired only)	1950 (expired only) 1954 (expired only)	There must be legal authority to pursue these situations.
5b	Special and non-revolving Trust Funds associated with "Unavailable" Special or Trust Fund receipt accounts	No-year, FY	Unexpired	435500	N/A	AAS: Surplus Special and Non-Revolving Trust Fund with Unavailable Receipts	SRRCT TC 30 ⁵	Col. 5	1030 (unexpired only)	1030 (unexpired only) 1950 (unexpired only)	There must be legal authority to pursue these situations.
6a	Partial Cancellation of Special and non-revolving Trust Funds associated with "Available" Special or Trust Fund receipt accounts ⁶	No-Year, FY	Unexpired/Expired	435100	N/A	AAS: Surplus Unavailable for Restoration	SW TC 31	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.
6b	Full Cancellation of Special and non-revolving Trust Funds associated with "Available" Special or Trust Fund receipt accounts ⁷	No-Year, FY	Unexpired/Expired	435100	N/A	AAS: Surplus Unavailable for Restoration	SW TC 31	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.

⁶Applies specifically to partial "adjustments." These are treated as adjustments, not as cancellations and are uncommon. If an agency has enacted legislation, it must receive Treasury and OMB concurrence before initiating a request to the BAAS Group.

⁷Full cancellations of entire appropriations are rare and do not apply to (1) TAFS with extended disbursement authority and (2) fiscal year TAFS pursuant to 31 USC 1552. To process a 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 have been fulfilled 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 will be closed.

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	BETC/TC	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)	There must be legal authority to pursue these situations. 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 yearend 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)	There must be legal authority to pursue these situations. For TAFS where the recipient maintains a receivable/payable relationship with the invested account. Reverse the receivable.

Note: Situations #9 and #10 apply specifically to partial "adjustments." These are treated as adjustments, not as cancellations.

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	BETC/TC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
9a	Partial "Adjustment" of Current Year Budget Authority	No-year, FY	Unexpired	411900	Indefinite	Appropriation Warrant (Positive or Negative)	APIND TC 10 ⁸	Col. 2	1100/1200 (unexpired only) 1200 (unexpired or expired)	1100/1200 (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 an appropriation warrant.
9b	Partial "Adjustment" of Current Year Budget Authority	No-year, FY	Unexpired	439100	Indefinite	YETM AAS: Indefinite, Year End Closing Adjustment	APINDYE TC 10 ⁸	Col. 2	1100/1200 (unexpired only) 1200 (unexpired or expired)	1100/1200 (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 AAS.
10	Partial "Adjustment" of Prior Year Budget Authority	No-year, FY	Unexpired Expired	411910	Indefinite	Appropriation Warrant	APINDPYA TC 10	Col. 2	1040 (unexpired or expired)	1040 (unexpired only)	This represents upward adjustments of prior year paid and unpaid obligations.
11	Partial "Adjustment" of Prior Year Budget Authority (Withdrawn)	No-year, FY	Unexpired Expired	435400	Indefinite	Appropriation - PY Indefinite - Withdrawn	APINDW TC 31	Col. 5	1037 (unexpired or expired)	1037 (unexpired or expired)	This represents recoveries of prior year paid and unpaid obligations from funds originally derived from the General Fund.

⁸ 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 AAS.

Note: Situations #12 - 13 apply to specific permanent reductions.

	Situation	POA	TAFS Status	USSGL Account	DEF/Indef	Treasury Mechanism	BETC/TC	TCS Col.	SF 133 Line(s)	Schedule P Lines	Notes
12	Permanent Reductions of Spending Authority From Offsetting Collections (SAOC)	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	CXFER 35 ⁹	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
13	Permanent Reductions in Special and non-revolving Trust Funds	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	CXFER 35	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
14	Permanent Reductions of Funds Originally Derived from the General Fund of the U.S. Government (Where funding was originally warranted in the same TAFS)	No-year, FY	Unexpired	439200 or 439300	N/A	Rescission Warrant	RSAP RSAUBAP	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.
15	Permanent Reductions of Funds Originally Derived from the General Fund of the U.S. Government (Where funding was originally not warranted in the same TAFS)	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	CXFER 35	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: 3241 Monies Derived from the General Fund Returned to the General Fund of the U.S. Government

16	Permanent Reductions of Exercised Borrowing Authority	No-year, FY	Unexpired	439200 or 439300	N/A	SF 1151 NET: Transfers to GFRA	CXFER 35	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)	Note: This only applies to a limited number of TAFS within USDA. Applicable for the following miscellaneous receipt accounts: 3242 Monies Derived from Exercised Borrowing Authority Returned to the General Fund of the U.S. Government
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⁹TC 35 represents SF 1151 NET Transfer Type "Transfers to General Fund Receipt Accounts" in the AAS NET application