

GUIDE FOR BASIC ACCOUNTING AND REPORTING
ACCOUNTING FOR PARTIAL CANCELLATION – NO-YEAR TAFS WITH “DEFINITE”
AUTHORITY

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**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	12/2010	Updated account titles and numbers, and crosswalks based on USSGL TFM Supplement T/L S2-10-02. Updated references made from OMB Circular No. A-11, Modified formatting.	USSGL TFM S2-10-02, Part 2
2.0	12/2015	Update USSGL Account 435100 and incorporate Year End ATM process for Fiscal Year 2016 as it relates to Partial Cancellation in a No-Year TAFS with Definite Authority.	

Note: This scenario uses T/L S2 15-01 June 2015, Revised by Bulletin No. 2015 -10 (Part 2).

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Background

This scenario illustrates the partial cancellation in a single TAFS with two programs, with delivered and un-delivered orders for a No-Year appropriation with “definite authority”. It includes USSGL accounts 809100, “Partial or Early Cancellation of Authority”, and 809200, “Offset for Partial or Early Cancellation of Authority”.

“Legitimately incurred obligations that have not been disbursed (i.e. paid) at the time a TAFS is canceled cannot be disbursed from the canceled obligated or unobligated balances of the canceled TAFS”.

“After a TAFS is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that TAFS may be disbursed from an unexpired TAFS that is available for obligation for the same purpose as the closed TAFS....” OMB Circular No. A-11, Section 130.14, dated July 2010. (See cite for specific provisions)

Per TFM Volume I Bulletin No. 2015-07 “Yearend Closing”, “If an agency must liquidate obligations after an account has been closed, it may use up to one percent of its current appropriation by reporting an SOT for the current TAFS using the BETC code DISBCA [formerly subclass (46)]. OMB provides guidance in OMB Circular No. A-11, Section 130.14, on liquidating obligations after an account has been closed. Agencies deposit collections received after an account has been closed in miscellaneous receipts account 3200, “Collections of Receivables From Canceled Accounts”.

Proposed Changes:

Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Proposed Account Title: Partial or Early Cancellation of Authority
Account Number: 435100
Normal Balance: Credit

Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation.

Justification: This activity will no longer be accomplished with a U.S. Treasury Warrant. This activity will flow through the Year End Module in ATM. The transaction in ATM will generate a year end BETC. The proposed year end BETC is SWYEP Surplus Warrant Year End Partial.

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Listing of USSGL Accounts Used in This Scenario

Account Number	Account Title
<u>Budgetary</u>	
411900	Other Appropriation Realized
420100	Total Actual Resources - Collected
435100	Partial or Early Cancellation of Authority
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
480100	Undelivered Orders – Obligations, Unpaid
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Order – Obligations, Paid
<u>Proprietary</u>	
101000	Fund Balance With Treasury
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
570000	Expended Appropriations
610000	Operating Expenses/Program Costs
<u>Memorandum</u>	
809100	Partial or Early Cancellation of Authority
809200	Offset for Partial or Early Cancellation of Authority

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

Note: A beginning trial balance is not applicable in this scenario.

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Illustrative Transactions

Year 1

1. To record a current year appropriation (Program A \$7,000, Program B \$1,000).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>					
411900 Other Appropriation Realized	7,000		1,000		
445000 Unapportioned Authority		7,000		1,000	A104
<u>Proprietary Entry</u>					
101000 Fund Balance With Treasury	7,000		1,000		
310100 Unexpended Appropriations – Appropriations Received		7,000		1,000	

2. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>					
445000 Unapportioned Authority	7,000		1,000		
451000 Apportionments		7,000		1,000	A116
<u>Proprietary Entry</u>					
None					

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3. To record the allotment of authority.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry					
451000 Apportionments	7,000		1,000		
461000 Allotments – Realized Resources		7,000		1,000	
Proprietary Entry					
None					A120

Or should we revise A104 to reflect the warrant receivable? If yes, see Appendix A.

4. To record current year undelivered orders without an advance (Program A and B).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry					
461000 Allotments – Realized Resources	7,000		1,000		
480100 Undelivered Orders – Obligations, Unpaid		7,000		1,000	
Proprietary Entry					
None					B306

5. To record the delivery of goods and services and to accrue a liability (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry					
480100 Undelivered Orders – Obligations, Unpaid	5,000		N/A	N/A	
490100 Delivered Orders – Obligations, Unpaid		5,000			
Proprietary Entry					
610000 Operating Expenses/Program Costs	5,000				
211000 Accounts Payable		5,000			B402

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6. To record appropriations used (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry None			N/A	N/A	B134
Proprietary Entry 310700 Unexpended Appropriations – Used 570000 Expended Appropriations	5,000	5,000			

7. To record the partial payment of the account payable on a confirmed disbursement schedule (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	4,920	4,920	N/A	N/A	B110
Proprietary Entry 211000 Accounts Payable 101000 Fund Balance With Treasury	4,920	4,920			

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Pre-Closing Adjusted Trial Balance – Year 1

USSGL	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>						
411900 Other Appropriation Realized	7,000		1,000		8,000	
445000 Unapportioned Authority		-		-		-
451000 Apportionments		-		-		-
461000 Allotments – Realized Resources		-		-		-
480100 Undelivered Orders – Obligations, Unpaid		2,000		1,000		3,000
490100 Delivered Orders – Obligations, Unpaid		80		-		80
490200 Delivered Orders – Obligations, Paid		4,920		-		4,920
Total	7,000	7,000	1,000	1,000	8,000	8,000
<u>Proprietary</u>						
101000 Fund Balance With Treasury	2,080		1,000		3,080	
211000 Accounts Payable		80		-		80
310100 Unexpended Appropriations – Appropriations Received		7,000		1,000		8,000
310700 Unexpended Appropriations – Used	5,000		-		5,000	
570000 Expended Appropriations		5,000		-		5,000
610000 Operating Expenses/Program Costs	5,000		-		5,000	
Total	12,080	12,080	1,000	1,000	13,080	13,080

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Closing Entries – Year 1

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized	7,000	7,000	1,000	1,000	F302
<u>Proprietary Entry</u> None					

C2. To close paid delivered orders to actual resources.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	4,920	4,920	N/A	N/A	F314
<u>Proprietary Entry</u> None					

C3. To close revenue, and expense and other financing source accounts to cumulative results of operations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> None			N/A	N/A	F336
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs 570000 Expended Appropriations 331000 Cumulative Results of Operations	5,000	5,000			
	5,000	5,000			

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C4. To record closing of fiscal-year activity to unexpended appropriations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry					
None					F342
Proprietary Entry					
310000 Unexpended Appropriations – Cumulative	5,000				
310700 Unexpended Appropriations – Used		5,000			
310100 Unexpended Appropriations – Appropriations Received	7,000		1,000		
310000 Unexpended Appropriations – Cumulative		7,000		1,000	

Post-Closing Trial Balance – Year 1

USSGL	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
Budgetary						
420100 Total Actual Resources - Collected	2,080		1,000		3,080	
480100 Undelivered Orders – Obligations, Unpaid		2,000		1,000		3,000
490100 Delivered Orders – Obligations, Unpaid		80		-		80
Total	2,080	2,080	1,000	1,000	3,080	3,080
Proprietary						
101000 Fund Balance With Treasury	2,080		1,000		3,080	
211000 Accounts Payable		80		-		80
310000 Unexpended Appropriations - Cumulative		2,000		1,000		3,000
Total	2,080	2,080	1,000	1,000	3,080	3,080

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External Reports – Year 1

STATEMENT OF BUDGETARY RESOURCES		
	Budgetary Resources:	
1290	Appropriations (discretionary and mandatory) (411900E)	<u>8,000</u>
1910	Total budgetary resources	<u>8,000</u>
	Status of Budgetary Resources:	
2190	Obligations incurred (480100E, 490100E, 490200 E)	8,000
2500	Total budgetary resources	<u>8,000</u>
	Change in obligated balance	
	Unpaid obligations:	
3012	Obligations incurred (480100E, 490100E, 490200E)	8,000
3020	Outlays (gross) (-) (490200E)	(4,920)
3050	Unpaid obligations, end of year (480100E, 490100E)	3,080
	Memorandum (non-add) entries	
3200	Obligated balance, end of year (+ or -)	<u>3,080</u>
	Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)	<u>8,000</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>8,000</u>
4185	Outlays, gross (discretionary and mandatory) (490200E)	4,920
4190	Outlays, net (total) (discretionary and mandatory)	4,920

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations (480100E, 490100E, 490200E)		<u>8,000</u>
	Budget authority:		
	Appropriations:		
	Discretionary:		
1100	Appropriation (411900E)	8,000	8,000
1160	Appropriations, discretionary (total)	8,000	8,000
1900	Budget authority (total)	8,000	8,000
1910	Total budgetary resources	<u>8,000</u>	
1930	Total budgetary resources available		<u>8,000</u>
	STATUS OF BUDGETARY RESOURCES		
	Obligations incurred:		
	Direct:		
2001	Category A (by quarter) (480100E, 490100E, 490200E)	8,000	
2004	Direct obligations (total)	<u>8,000</u>	
2190	Obligations incurred	<u>8,000</u>	
2500	Total budgetary resources	<u>8,000</u>	
	Memorandum (non-add) entries:		
2501	Subject to apportionment (480100E, 490100E, 490200E)	8,000	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	Obligations incurred, unexpired accounts (480100E, 490100E, 490200E)	8,000	8,000
3020	Outlays (gross) (-) (490200E)	(4,920)	(4,920)
3050	Unpaid obligations, end of year (480100E, 490100E)	3,080	3,080

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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
	Memorandum (non-add) entries:		
3200	Obligated balance, end of year (+ or -)	<u>3,080</u>	<u>3,080</u>
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	<u>8,000</u>	<u>8,000</u>
4010	Outlays from new discretionary authority (490200E)	<u>4,920</u>	<u>4,920</u>
4020	Outlays, gross (total)	<u>4,920</u>	<u>4,920</u>
4070	Budget authority, net (discretionary)	<u>8,000</u>	<u>8,000</u>
4080	Outlays, net (discretionary)	<u>4,920</u>	<u>4,920</u>
	Budget authority and outlays, net (total):		
4180	Budget authority, net (total)	<u>8,000</u>	<u>8,000</u>
4190	Outlays, net (total)	<u>4,920</u>	<u>4,920</u>

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BALANCE SHEET		
	Assets	
	Intragovernmental	
1.	Fund Balance with Treasury (101000E)	3,080
6.	Total Intragovernmental (calc.)	3,080
15.	Total Assets (calc.)	<u>3,080</u>
	Liabilities	
21.	Accounts Payable (211000E)	80
28.	Total Liabilities (calc.)	80
	Net position:	
31.	Unexpended Appropriations – All Other Funds (310100E, 310700E)	3,000
33.	Cumulative Results of Operations – All Other Funds (570000E, 610000E)	-
35.	Total Net position – All Other Funds (calc.)	3,000
36.	Total Net Position (calc.)	3,000
37.	Total liabilities and Net Position (calc.)	<u>3,080</u>

STATEMENT OF NET COST		
	Gross Program Costs:	
	Program A:	
1.	Gross costs (610000E)	<u>5,000</u>
3.	Net program costs (calc. 1-2)	<u>5,000</u>
5.	Net program costs including Assumption changes: (calc. 3+4)	<u>5,000</u>
8.	Net Cost of Operations	<u>5,000</u>

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STATEMENT OF CHANGES IN NET POSITION			
		Earmarked Funds	All Other Funds
	Cumulative Results of Operations:		
	Budgetary Financing Sources:		
5.	Appropriations Used (570000E)		<u>5,000</u>
14.	Total Financing Sources		<u>5,000</u>
15.	Net Cost of Operations		<u>5,000</u>
16.	Net Change (calc. 14-15)		-
17.	Cumulative Results of Operations (calc. 3+16)		-
	Unexpended Appropriations:		
	Budgetary Financing Sources:		
21.	Appropriations Received (310100E)		<u>8,000</u>
24.	Appropriations Used (310700E)		<u>5,000</u>
25.	Total Budgetary Financing Sources (calc. 21..24)		<u>3,000</u>
26.	Total Unexpended Appropriations (calc. 20 + 25)		<u>3,000</u>
27.	Net Position (calc. 17 + 26)		<u>3,000</u>

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Illustrative Transactions – Year 2

1. To record a current year appropriation (Program A \$1,000 Program B 6,000).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 411900 Other Appropriation Realized 445000 Unapportioned Authority	1,000	1,000	6,000	6,000	A104
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations – Appropriations Received	1,000	1,000	6,000	6,000	

2. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	1,000	1,000	6,000	6,000	A116
<u>Proprietary Entry</u> None					

3. To record the allotment of authority.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	1,000	1,000	6,000	6,000	A120
<u>Proprietary Entry</u> None					

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4. To record current year undelivered orders unpaid without an advance (Program B).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	N/A	N/A	6,000	6,000	B306
<u>Proprietary Entry</u> None					

Part of the budgetary resources (Program A) is canceled and the funds are withdrawn. The following entries illustrate the necessary transactions.

5. To record the cancellation of a valid obligation and account payable in the “canceling appropriation”. Depending on the obligating document, the Federal government may still be obligated to pay this account upon receipt of a valid bill. The scenario assumes there is a liability. (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 445000 Unapportioned Authority	80	80	N/A	N/A	F128
<u>Proprietary Entry</u> 211000 Accounts Payable 610000 Operating Expenses/Program Costs	80	80			

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6. To reverse appropriations used (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> None			N/A	N/A	B134R
<u>Proprietary Entry</u> 570000 Expended Appropriations 310700 Unexpended Appropriations - Used	80	80			

7. To record a downward adjustment to unpaid prior-year undelivered orders (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries 445000 Unapportioned Authority	2,000	2,000	N/A	N/A	D120
<u>Proprietary Entry</u> None					

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8. To record the cancellation of authority not previously expired and to withdraw funds (Program A). If the partial cancellation is in a no-year appropriation with the Definite Flag attribute, it will flow through the Year End Module in ATM. The transaction in ATM will generate a year end BETC. The proposed year end BETC is SWYEP Surplus Warrant Year End Partial.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>			N/A	N/A	
445000 Unapportioned Authority	2,080				
461000 Allotments – Realized Resources	1,000				
435100 Partial or Early Cancellation of Authority		3,080			
<u>Proprietary Entry</u>					F122
310600 Unexpended Appropriations - Adjustments	3,080				
101000 Fund Balance With Treasury		3,080			

9. To reinstate “canceled payable” in canceled program. OMB Circular No. A-11 (2015) requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations. Note that “Antideficiency Act provisions continue to apply to canceled TAFSs”.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>			N/A	N/A	
None					
<u>Proprietary Entry</u>					F130
680000 Future Funded Expenses	80				
296000 Accounts Payable from Canceled Appropriations		80			

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Pre-Closing Adjusted Trial Balance – Year 2

USSGL	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>						
411900 Other Appropriation Realized	1,000		6,000		7,000	
420100 Total Actual Resources Collected	2,080		1,000		3,080	
435100 Partial or Early Cancellation of Authority		3,080		-		3,080
445000 Unapportioned Authority		-		-		-
451000 Apportionments		-		-		-
461000 Allotments – Realized Resources		-		-		-
480100 Undelivered Orders – Obligations, Unpaid		2,000		7,000		9,000
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	2,000		-		2,000	
490100 Delivered Orders – Obligations, Unpaid		80		-		80
497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries	80		-		80	
Total	5,160	5,160	7,000	7,000	12,160	12,160
<u>Proprietary</u>						
101000 Fund Balance With Treasury	-		7,000		7,000	
211000 Accounts Payable		-		-		-
296000 Accounts Payable from Canceled Appropriations		80		-		80
310000 Unexpended Appropriations - Cumulative		2,000		1,000		3,000
310100 Unexpended Appropriations – Appropriations Received		1,000		6,000		7,000
310600 Unexpended Appropriations – Adjustments	3,080		-		3,080	
310700 Unexpended Appropriations - Used		80		-		80
570000 Expended Appropriations	80		-		80	
610000 Operating Expenses/Program Costs		80		-		80
680000 Future Funded Expenses	80		-		80	
Total	3,240	3,240	7,000	7,000	10,240	10,240

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Closing Entries – Year 2

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized <u>Proprietary Entry</u> None	1,000	1,000	6,000	6,000	F302

C2. To record the closing of downward adjustments and transfers to undelivered orders – obligations, unpaid.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries <u>Proprietary Entry</u> None	2,000	2,000	N/A	N/A	F332

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C3. To record the closing of downward adjustments and transfers to delivered orders – obligations, unpaid.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>			N/A	N/A	
490100 Delivered Orders – Obligations, Unpaid	80				
497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries		80			F325
<u>Proprietary Entry</u>					
None					

C4. To close revenue, expense and other financing source accounts to cumulative results of operations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u>			N/A	N/A	
None					F336
<u>Proprietary Entry</u>					
331000 Cumulative Results of Operations	80				
570000 Expended Appropriations		80			
331000 Cumulative Results of Operations	80				
680000 Future Funded Expenses		80			
610000 Operating Expenses/Program Costs	80				
331000 Cumulative Results of Operations		80			

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

C5. To record closing of fiscal-year activity to unexpended appropriations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry None					F342
Proprietary Entry 310000 Unexpended Appropriations – Cumulative	3,080				
310600 Unexpended Appropriations – Adjustments		3,080			
310100 Unexpended Appropriations – Appropriations Received	1,000		6,000		
310000 Unexpended Appropriations – Cumulative		1,000		6,000	
310700 Unexpended Appropriations – Used	80				
310000 Unexpended Appropriations - Cumulative		80			

C6. To record the closing of canceled authority for partial cancellations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry 435100 Partial or Early Cancellation of Authority 420100 Total Actual Resources - Collected	3,080		N/A	N/A	F390
		3,080			
Proprietary Entry None					

C7. To reclassify Canceled Authority, for partial cancellations only, to memorandum accounts.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry None			N/A	N/A	F301
Proprietary Entry 809200 Offset for Partial or Early Cancellation of Authority 809100 Partial or Early Cancellation of Authority	3,080			3,080	

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Post-Closing Trial Balance – Year 2

USSGL	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>						
420100 Total Actual Resources - Collected			7,000		7,000	
480100 Undelivered Orders – Obligations, Unpaid		-		7,000		7,000
Total	-	-	7,000	7,000	7,000	7,000
<u>Proprietary</u>						
101000 Fund Balance With Treasury	-		7,000		7,000	
296000 Accounts Payable from Canceled Appropriations		80		-		80
310000 Unexpended Appropriations - Cumulative		-		7,000		7,000
331000 Cumulative Results of Operations	80			-	80	
Total	80	80	7,000	7,000	7,080	7,080
<u>Memorandum</u>						
809100 Partial or Early Cancellation of Authority		3,080		-		3,080
809200 Offset for Partial or Early Cancellation of Authority	3,080		-		3,080	
Total	3,080	3,080	-	-	3,080	3,080

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

External Reports – Year 2

STATEMENT OF BUDGETARY RESOURCES		
	Budgetary Resources:	
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B, 490100B)	-
1021	Recoveries of prior year unpaid obligations (487100E 497100E)	2,080
1043	Other changes in unobligated balance (+ or -) (435100E)	(3,080)
1051	Unobligated balance from prior year budget authority, net	(1,000)
1290	Appropriations (discretionary and mandatory) (411900E)	<u>7,000</u>
1910	Total budgetary resources	<u>6,000</u>
	Status of Budgetary Resources:	
2190	Obligations incurred (480100E-B, 490100E-B)	6,000
	Unobligated balance, end of year:	
2500	Total budgetary resources	<u>6,000</u>
	Change in obligated balance	
	Unpaid obligations:	
3000	Unpaid obligations, brought forward, Oct 1 (480100B, 490100B)	3,080
3012	Obligations incurred (480100E-B, 490100E-B)	6,000
3042	Recoveries of prior year unpaid obligations (-) (487100E, 497100E)	(2,080)
3050	Unpaid obligations, end of year (480100E, 487100E, 490100E, 497100E)	7,000
	Memorandum (non-add) entries	
3100	Obligated balance, start of the year (+ or -)	<u>3,080</u>
3200	Obligated balance, end of year (+ or -)	<u>7,000</u>
	Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)	<u>7,000</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>7,000</u>

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)		SF 133	Schedule P
	BUDGETARY RESOURCES		
	All accounts:		
0900	Total new obligations (480100E-B, 490100E-B)		<u>6,000</u>
	Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B, 490100B)	-	-
1021	Recoveries of prior year unpaid obligations (487100E, 497100E)	2,080	2,080
1029	Other balances withdrawn to Treasury (-) (435100E)	<u>(3,080)</u>	<u>(3,080)</u>
1050	Unobligated balance (total)	<u>(1,000)</u>	<u>(1,000)</u>
	Budget authority:		
	Appropriations:		
	Discretionary:		
1100	Appropriation (411900E)	7,000	7,000
1160	Appropriations, discretionary (total)	7,000	7,000
1900	Budget authority (total)	7,000	7,000
1910	Total budgetary resources	<u>6,000</u>	
1930	Total budgetary resources available		<u>6,000</u>
	STATUS OF BUDGETARY RESOURCES		
	Obligations incurred:		
	Direct:		
2001	Category A (by quarter) (480100E-B, 490100E-B)	6,000	
2004	Direct obligations (total)	<u>6,000</u>	
2190	Obligations incurred	<u>6,000</u>	
2500	Total budgetary resources	<u>6,000</u>	
	Memorandum (non-add) entries:		
2501	Subject to apportionment (480100E-B, 490100E-B)	<u>6,000</u>	

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)			
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 (480100B, 490100B)	3,080	3,080
3010	Obligations incurred, unexpired accounts (480100E-B, 490100E-B)	6,000	6,000
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (487100E, 497100E)	(2,080)	(2,080)
3050	Unpaid obligations, end of year (480100E, 487100E, 490100E, 497100E)	7,000	7,000
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	<u>3,080</u>	<u>3,080</u>
3200	Obligated balance, end of year (+ or -)	<u>7,000</u>	<u>7,000</u>
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	<u>7,000</u>	<u>7,000</u>
	Offsets against gross budget authority and outlays:		
4070	Budget authority, net (discretionary)	<u>7,000</u>	<u>7,000</u>
	Budget authority and outlays, net (total):		
4180	Budget authority, net (total)	<u>7,000</u>	<u>7,000</u>

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

BALANCE SHEET		
	Assets:	
	Intragovernmental:	
1.	Fund balance with Treasury (101000E)	7,000
6.	Total Intragovernmental (calc.)	7,000
15.	Total assets (calc.)	<u>7,000</u>
	Liabilities:	
21.	Accounts payable (296000E)	80
28.	Total Liabilities (calc.)	80
	Net position:	
31.	Unexpended appropriations – other funds (310000B, 310100E, 310600E, 310700E)	7,000
33.	Cumulative results of operations – other funds (570000E, 510000E, 680000E)	(80)
34.	Total net position	6,920
35.	Total liabilities and net position	<u>7,000</u>

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

STATEMENT OF CHANGES IN NET POSITION			
		Earmarked Funds	All Other Funds
	Cumulative Results of Operations:		
	Budgetary Financing Sources:		
5.	Appropriations Used (570000E)		80
14.	Total Financing Sources		80
15.	Net Cost of Operations		-
16.	Net Change		80
17.	Cumulative Results of Operations		80
	Unexpended Appropriations:		
18.	Beginning Balance (310000B)		
20.	Beginning Balance, as adjusted		
	Budgetary Financing Sources:		
21.	Appropriations Received (310100E)		
23.	Other Adjustments (310600)		
24.	Appropriations Used (310700E)		80
25.	Total Budgetary Financing Sources		4,000
26.	Total Unexpended Appropriations		7,000
27.	Net Position		<u>6,920</u>

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Illustrative Transactions – Year 3

1. To record a current year appropriation (Program A 8,000, Program B 0).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	A104
411900 Other Appropriation Realized	8,000				
445000 Unapportioned Authority		8,000			
<u>Proprietary</u>					
101000 Fund Balance With Treasury	8,000				
310100 Unexpended Appropriations – Appropriations Received		8,000			

2. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	A116
445000 Unapportioned Authority	8,000				
451000 Apportionments		8,000			
<u>Proprietary</u>					
None					

3. To record the allotment of authority.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	A120
451000 Apportionments	8,000				
461000 Allotments – Realized Resources		8,000			
<u>Proprietary</u>					
None					

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

4. To record current year undelivered orders unpaid without an advance (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary			N/A	N/A	
461000 Allotments – Realized Resources	7,920				B306
480100 Undelivered Orders – Obligations, Unpaid		7,920			
Proprietary					
No entry					

5-6. The agency prepares to pay the outstanding payable in Program A from previous year. Remove the “canceled payable” from Program A and re-establish the account payable in the current year. Reduce the canceled authority in Program A. OMB Circular No. A-11 (Section 130.14) limits payments of obligations against canceled TAFSs from unexpired TAFSs are limited to 1% of the appropriation in the unexpired TAFS. In this example, the 1% limit is reached by paying this single obligation.

5. To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary			N/A	N/A	
461000 Allotments – Realized Resources	80				B412
490100 Delivered Orders – Obligations, Unpaid		80			
Proprietary					
610000 Operating Expense/Program Costs	80				
211000 Accounts Payable		80			

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

6. To reestablish obligation and reduce Memorandum account 809100 in Program A.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u> None			N/A	N/A	New
<u>Proprietary</u> 296000 Accounts Payable From Canceled Appropriations 680000 Future Funded Expense	80	80			

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

7. To record appropriations used.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u> None			N/A	N/A	B134
<u>Proprietary</u> 310700 Unexpended Appropriations – Used 570000 Expended Appropriations	80	80			

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

8. To reduce Memorandum account 809100 in Program A.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Memorandum			N/A	N/A	
809100 Partial or Early Cancellation of Authority	80				AP E204
809200 Offset for Partial or Early Cancellation of		80			

MC Notes, we cannot use D145 because the amount that was cancelled is now in the memo account 809100. We cannot add proprietary to E204 since the Memo TC only includes Memo USSGL accounts. We will need to add a new TC for 2960/6800 with an also post to E204. We may want to illustrate 3 differently see Appendix B.

9. To record the payment of the account payable on a confirmed disbursement schedule (Program A).

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
Budgetary			N/A	N/A	
490100 Delivered Orders – Obligations, Unpaid	80				B110
490200 Delivered Orders – Obligations, Paid		80			
Proprietary					
211000 Accounts Payable	80				
101000 Fund Balance With Treasury		80			

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Pre-Closing Adjusted Trial Balance – Year 3

	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
USSGL						
<u>Budgetary</u>						
411900 Other Appropriation Realized	8,000		-		8,000	
420100 Total Actual Resources Collected	-		7,000		7,000	
445000 Unapportioned Authority		-		-		-
451000 Apportionments		-		-		-
461000 Allotments – Realized Resources		-		-		-
480100 Undelivered Orders – Obligations, Unpaid		7,920		7,000		14,920
490200 Delivered Orders – Obligations, Paid		80		-		80
Total	8,000	8,000	7,000	7,000	15,000	15,000
<u>Proprietary</u>						
101000 Fund Balance With Treasury	7,920		7,000		14,920	
211000 Accounts Payable		-		-		-
296000 Accounts Payable From Canceled Appropriations		-		-		-
310000 Unexpended Appropriations - Cumulative		-		7,000		7,000
310100 Unexpended Appropriations – Appropriations Received		8,000		-		8,000
310700 Unexpended Appropriations – Used	80		-		80	
331000 Cumulative Results of Operations	80		-		80	
570000 Expended Appropriations		80		-		80
610000 Operating Expenses/Program Costs	80		-		80	
680000 Future Funded Expenses		80		-		80
Total	8,160	8,160	7,000	7,000	15,160	15,160
<u>Memorandum</u>						
809100 Partial or Early Cancellation of Authority		3,000		-		3,000
809200 Offset for Partial or Early Cancellation of Authority	3,000		-		3,000	
Total	3,000	3,000	-	-	3,000	3,000

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Closing Entries – Year 3

C1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u> 420100 Total Actual Resources – Collected 411900 Other Appropriation Realized	8,000	8,000	N/A	N/A	F302
<u>Proprietary</u> None					

C2. To record the closing of paid delivered orders to total actual resources.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	80	80	N/A	N/A	F314
<u>Proprietary</u> None					

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

C3. To close revenue, expense and other financing source accounts to cumulative results of operations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	
None					F336
<u>Proprietary</u>					
570000 Expended Appropriations	80				
331000 Cumulative Results of Operations		80			
680000 Future Funded Expenses	80				
331000 Cumulative Results of Operations		80			
331000 Cumulative Results of Operations	80				
610000 Operating Expense/Program Costs		80			

C4. To record closing of fiscal-year activity to unexpended appropriations.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	
None					F342
<u>Proprietary</u>					
310100 Unexpended Appropriations – Appropriations Received	8,000				
310000 Unexpended Appropriations – Cumulative		8,000			
310000 Unexpended Appropriations – Cumulative	80				
310700 Unexpended Appropriations – Used		80			

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

Post-Closing Trial Balance – Year 3

USSGL	Program A		Program B		Total	
	Debit	Credit	Debit	Credit	Debit	Credit
<u>Budgetary</u>						
420100 Total Actual Resources Collected	7,920		7,000		14,920	
480100 Undelivered Orders – Obligations Unpaid		7,920		7,000		14,920
Total	7,920	7,920	7,000	7,000	14,920	14,920
<u>Proprietary</u>						
101000 Fund Balance With Treasury	7,920		7,000		14,920	
310000 Unexpended Appropriations - Cumulative		7,920		7,000		14,920
331000 Cumulative Results of Operations	-		-		-	
Total	7,920	7,920	7,000	7,000	14,920	14,920
<u>Memorandum</u>						
809100 Partial or Early Cancellation of Authority		3,000		-		3,000
809200 Offset for Partial or Early Cancellation of Authority	3,000		-		3,000	
Total	3,000	3,000	-	-	3,000	3,000

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

External Reports – Year 3

STATEMENT OF BUDGETARY RESOURCES		
	Budgetary Resources:	
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B)	<u>0</u>
1290	Appropriations (discretionary and mandatory) (411900E)	<u>8,000</u>
1910	Total budgetary resources	<u>8,000</u>
	Status of Budgetary Resources:	
2190	Obligations incurred (480100E-B, 490200E)	8,000
2500	Total budgetary resources	<u>8,000</u>
	Change in obligated balance	
	Unpaid obligations:	
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	<u>7,000</u>
3012	Obligations incurred (480100E-B, 490200E)	<u>8,000</u>
3020	Outlays (gross) (-) (490200E)	<u>(80)</u>
3050	Unpaid obligations, end of year (480100E)	<u>14,920</u>
	Memorandum (non-add) entries	
3100	Obligated balance, start of the year (+ or -)	<u>7,000</u>
3200	Obligated balance, end of year (+ or -)	<u>14,920</u>
	Budget Authority and Outlays, Net:	
4175	Budget authority, gross (discretionary and mandatory)	<u>8,000</u>
4180	Budget authority, net (total) (discretionary and mandatory)	<u>8,000</u>
4185	Outlays, gross (discretionary and mandatory)	<u>80</u>
4190	Outlays, net (total) (discretionary and mandatory)	<u>80</u>

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P) Year			SF 133	Schedule P
	BUDGETARY RESOURCES			
	All accounts:			
0900	Total new obligations (480100E-B, 490200E)			<u>8,000</u>
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B)		-	-
	Budget authority:			
	Appropriations:			
	Discretionary:			
1100	Appropriation (411900E)	8,000		8,000
1160	Appropriations, discretionary (total)	8,000		8,000
1900	Budget authority (total)	8,000		8,000
1910	Total budgetary resources	<u>8,000</u>		
1930	Total budgetary resources available			<u>8,000</u>
	STATUS OF BUDGETARY RESOURCES			
	Obligations incurred:			
	Direct:			
2001	Category A (by quarter) (480100E-B, 490200E)	8,000		
2004	Direct obligations (total)	<u>8,000</u>		
2190	Obligations incurred	<u>8,000</u>		
2500	Total budgetary resources	<u>8,000</u>		
	Memorandum (non-add) entries:			
2501	Subject to apportionment (480100E-B, 490200E)	8,000		
	CHANGE IN OBLIGATED BALANCE			
	Unpaid obligations:			

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
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SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P) Year			
3000	Unpaid obligations, brought forward, Oct 1 (480100B)	7,000	7,000
3010	Obligations incurred, unexpired accounts (480100E-B, 490200E)	8,000	8,000
3020	Outlays (gross) (-) (490200E)	(80)	(80)
3050	Unpaid obligations, end of year (480100E)	14,920	14,920
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year (+ or -)	7,000	7,000
3200	Obligated balance, end of year (+ or -)	<u>14,920</u>	<u>14,920</u>
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	<u>8,000</u>	<u>8,000</u>
4010	Outlays from new discretionary authority (490200E)	<u>80</u>	<u>80</u>
4020	Outlays, gross (total)	<u>80</u>	<u>80</u>
	Offsets against gross budget authority and outlays:		
4070	Budget authority, net (discretionary)	<u>8,000</u>	<u>8,000</u>
4080	Outlays, net (discretionary)	<u>80</u>	<u>80</u>
	Budget authority and outlays, net (total):		
4180	Budget authority, net (total)	<u>8,000</u>	<u>8,000</u>
4190	Outlays, net (total)	<u>80</u>	<u>80</u>

**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

Balance Sheet		
	Assets	
	Intragovernmental:	
1.	Fund balance with Treasury (101000E)	14,920
15.	Total assets	14,920
	Net position:	
31.	Unexpended appropriations – other funds (310000B, 310100E)	15,000
33.	Cumulative results of operations – other funds (331000B, 610000E, 680000E)	80
34.	Total net position	14,920
35.	Total liabilities and net position	14,920

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**Accounting For Partial Cancellation – No-Year TAFS with “Definite”
Authority**

Statement of Changes in Net Position			
		Earmarked Funds	All Other Funds
	Cumulative Results of Operations:		
1.	Beginning Balances (331000B)		80
3.	Beginning Balances, as Adjusted		80
14.	Total Financing Sources		-
15.	Net Cost of Operations		-
16.	Net Change (14-15)		-
17.	Cumulative Results of Operations (3+16)		80
	Unexpended Appropriations:		
18.	Beginning Balance (310000B)		7,000
20.	Beginning Balance, as adjusted		7,000
	Budgetary Financing Sources:		
21.	Appropriations Received (310100E)		8,000
25.	Total Budgetary Financing Sources (21..24)		8,000
26.	Total Unexpended Appropriations (20+25)		15,000
27.	Net Position (17-26)		14,920

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Appendix A:

Account Title: Fund Balance With Treasury Under a Continuing Resolution
Proposed Account Title: Fund Balance With Treasury While Awaiting a Warrant
Account Number: 109000
Normal Balance: Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U. S. Department of the Treasury's Bureau of the Fiscal Service. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

Justification: Update the title to distinguish that this account is not only for use when an Agency has a Continuing Resolution.

A104 To record the enactment of appropriations.

Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 for appropriations exempt from apportionment. [Debit USSGL account 109000, while awaiting a warrant to be issued for an appropriation by the U. S. Department of the Treasury's Bureau of the Fiscal Service.](#) This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry

Debit 411100 Debt Liquidation Appropriations
Debit 411200 Liquidation of Deficiency - Appropriations
Debit 411500 Loan Subsidy Appropriation
Debit 411600 Debt Forgiveness Appropriation
Debit 411700 Loan Administrative Expense Appropriation
Debit 411800 Reestimated Loan Subsidy Appropriation
Debit 411900 Other Appropriations Realized
Credit 412000 Anticipated Indefinite Appropriations
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 109000 Fund Balance with Treasury While Awaiting for a Warrant

Credit 310100 Unexpended Appropriations - Appropriations Received

Appendix B:

3A. To reestablish the obligation.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u>			N/A	N/A	
461000 Allotments – Realized Resources	80				B412
490100 Delivered Orders – Obligations, Unpaid		80			
<u>Proprietary</u>					
610000 Operating Expense/Program Costs	80				
211000 Accounts Payable		80			
310700 Unexpended Appropriations – Used	80				B134
570000 Expended Appropriations		80			

Accounting For Partial Cancellation – No-Year TAFS with “Definite” Authority

3B. To reduce the canceled authority in Program A.

USSGL	Program A		Program B		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary</u> None			N/A	N/A	
<u>Proprietary</u> 296000 Accounts Payable From Canceled Appropriations 680000 Future Funded Expense	80				New
<u>Memorandum</u> 809100 Partial or Early Cancellation of Authority 809200 Offset for Partial or Early Cancellation of Authority	80	80			AP E204

For reference D145:

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 435000 Canceled Authority
Credit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit 296000 Accounts Payable From Canceled Appropriations
Credit 680000 Future Funded Expenses