PROCESSING CANCELLATIONS IN PAS

REMINDER: A cancellation is a decrease or termination to a grant or
            contract which was reserved or obligated, depending on the
            program, in the current fiscal year.

C, CB, and CF Modifiers

C   This modifier results in the recording of a cancellation of the input
     amount at the input stage, and the automatic generation of entries to
     adjust preceding stage downward by the same amount.

CB   This modifier results in the recording of a cancellation of funds at
     all stages that are in excess of disbursements. The effect on the
     project will be that all funding stages equal disbursements.

CF   This modifier results in the recording of a cancellations of an entire
     project that has had no disbursements.

General Ledger Accounts

     3158.20 Subassignments Reserved Canceled

     3160.20 Unliquidated Obligations Canceled

Level R = Region

Level A = Area

Coding Instructions

     The coding instructions for the C, CB, and CF modifiers are shown in
Handbook 1970.33, Accounting Procedures, Program Accounting System (PAS),
Paragraph 3-23 through 3-24.

Project Funding Files

     The effect of the project funding files can be monitored by using the
grant status reports, A96CVCA, A96CYCA, A96SNCA, the special request
report, A96SOCA, and the on-line SNCA.

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Entered

101C   Invalid

126C   Should be valid only on programs where the usage of funds takes

place at the reservation stage (0104, 4115, 4034).

    1. Record in G/L as a 126C as follows:

        DR. 3158.20   CR. 3153.00 Level R & A

    2. 126C and 101RG record in the files of the project funding (from the highest level to the lowest level).

153C   1. Record in G/L as a 153C as follows:

        DR. 3160.20   CR. 3153.00 Level R & A

    2. 153C, 126RG and 101RG record in the files of the project funding (from the highest level to the lowest level).

176C   1. Record in G/L as the 153CG as follows:

        DR. 3160.20   CR. 3153.00 Level R & A

    2. 176C, 153CG, 126RG and 101RG record in the files of the project funding (from the highest level to the lowest level).

101CB   Invalid

126CB   Should be valid only on programs where the usage of funds takes place at the reservation stage (0104, 4115, 4015).

    1. Record in G/L as a 126CB (assuming input stage and prior stage is equal) as follows:

    DR. 3158.20   CR. 3153.00   Level R & A

    2. Record in G/L as a 126CB and 101RG (assuming prior stage is greater than input stage; only the difference between the input stage and the prior stage should be recorded) as follows:

        126CB DR. 3158.20   CR. 3153.00   Level R & A
        101RG DR. 3155.10   CR. 3153.00   Level R & A

    3. 126CB and 101RG record in the files of the project funding (from the highest levels to the lowest level).

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Entered

153CB   1. Record in G/L as a 153CB (assuming input stage and prior stages are equal) as follow:

```
DR. 3160.20   CR. 3153.00  Level R & A
```

When all stages are equal, record for all accounts a 153CB, 126RG, and 101RG in the files of the project funding (from the highest level to the lowest level).

2. For all accounts except 4115, 4015, 0104, and 4164 record in G/L as a 153CB, 126RG, and 101RG (assuming prior stages are greater than input stage; only the difference between the various stages should be recorded) as follows:

```
153CB  DR. 3160.20   CR. 3153.00   Level R & A
126RG  DR. 3158.10   CR. 3155.30   Level R & A
       DR. 3155.10   CR. 3153.00   Level R & A
101RG  DR. 3155.10   CR. 3153.00   Level R & A
```

3. For accounts 4115, 4015, 0104, and 4164 record a 153CB, 126CG, and 101RG (assuming prior stages are greater than input stage; Only the difference between the various stages should be recorded) as follows:

```
153CB  DR. 3160.20   CR. 3153.00   Level R & A
126CG  DR. 3158.20   CR. 3155.20   Level R & A
       DR. 3155.10   CR. 3153.00   Level R & A
101RG  DR. 3155.10   CR. 3153.00   Level R & A
```

176CB   1. Record in G/L as a 153CG (assuming obligation stage and prior stages are equal) as follows:

```
        DR. 3160.20   CR. 3153.00    Level R & A
```

When all stages are equal, record for all accounts a 176CB, 153CG, 126RG and 101RG in the files of the project funding (from the highest level to the lowest level).

2. For all accounts except 4115, 4015, 0104, and 4164 record in G/L as a 153CG, 126RG and 101RG (assuming prior stages are greater than the obligation stage; only the difference between the various stages should be recorded) as follows:

```
153CG  DR. 3160.20   CR. 3153.00   Level R & A
126RG  DR. 3158.10   CR. 3155.30   Level R & A
       DR. 3155.10   CR. 3153.00   Level R & A
101RG  DR. 3155.10   CR. 3153.00   Level R & A
```

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Entered

For all accounts except 4115, 4015, 4164, and 0104 record a 176CB, 153CG, 126RG, 101RG in the files of the project funding (from the highest level to the lowest level) when

all stages are not equal.

3. For 4115, 4015, 4164, and 0104, record in G/L as a 153CG, 126CG and 101RG (assuming prior stages are greater than the obligation stage; only the difference between the various stages should be recorded) as follows:

```
153CG  DR. 3160.20   CR. 3153.00    level R & A
126CG  DR. 3158.20   CR. 3153.00    level R & A
101RG  DR. 3155.10   CR. 3153.00    level R & A
```

For 4115, 4015, 4164, and 0104, record a 176CR, 153CG, 126CG, and 101RG in the files of the project funding (from the highest level to the lowest level) when the stages are not equal.

101CF   Invalid

126CF   Should be valid only on programs where the usage of funds takes place at the reservation stage (0104, 4015, 4115, 4164).

1. Record in G/L as a 126CF (assuming input stage and prior stage is equal) as follows:

```
DR. 3158.20   CR. 3153.00    Level R & A
```

2. Record in G/L as a 126CF and 101RG (assuming prior stage is greater than input stage; only the difference between the input stage and the prior stage should be recorded) as follows:

```
126CF  DR. 3158.20   CR. 3153.00    Level R & A
101RG  DR. 3155.10   CR. 3153.00    Level R & A
```

3. 126CF and 101RG record in the files of the project funding (from the highest level to the lowest level).

153CF   1. Record in G/L as a 153CF (assuming input stage and prior stages are equal) as follows:

```
DR. 3160.20 CR. 3153.00    Level R & A
```

When all stages are equal, record for all accounts a 153CF, 126RG and 101RG in the files of the project funding (from the highest level to the lowest level),

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Entered

2. For all accounts except 4115, 4015, 4164, and 0104, record in G/L as a 153CF, 126RG and 101RG (assuming prior stages

are greater than the input stage; only the difference
between the various stages should be recorded) as follows:

```
153CB  DR. 3160.20    CR. 3153.00    Level R & A
126RG  DR. 3158.10    CR. 3155.30    Level R & A
       DR. 3155.10    CR. 3153.00    Level R & A
101RG  DR. 3155.10    CR. 3153.00    Level R & A
```

For all accounts except 4115, 4015, 4164, and 0104 record a
153CF, 126RG and 101RG in the files of the project funding
(from the highest level to the lowest level) when the stages
are not equal.

3. For 4115, 4015, 4164, and 0104 record in G/L as a 153CF,
    126CG and 101RG (assuming prior stages are greater than
    input stage; only the difference between the various stages
    should be recorded) as follows:

```
153CF  DR. 3160.20    CR. 3153.00    Level R & A
126CG  DR. 3158.20    CR. 3153.00    Level R & A
101RG  DR. 3155.10    CR. 3153.00    Level R & A
```

For 4115, 4015., 4164 and 0104, record a 153CF, 126CG, and
101RG in the files of the project funding (from the highest
level to the lowest level) when the stages are not equal.

176CF   1. Record in G/L as a 153CG (assuming obligation stage and
             prior stages are equal) as follows:

```
DR. 3160.20 CR. 3153.00     Level R & A
```

When all stages are equal, record for all accounts a 176CF,
153CG, 126RG and 101RG in the files of the project funding
(from the highest level to the lowest level).

2. For all accounts except 4115, 4015, 4164, and 0104, record
    in G/L as a 153CG, 126RG and 101RG (assuming prior stages
    are greater than the obligation stage; the difference
    between the various stages should be recorded) as follows:

```
153CG  DR. 3160.20    CR. 3153.00    Level R & A
126RG  DR. 3158.10    CR. 3155.30    Level R & A
       DR. 3155.10    CR. 3153.00    Level R & A
101RG  DR. 3155.10    CR. 3153.00    Level R & A
```

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For all accounts except 4115, 4015, 4164, and 0104 record a
176CF, 153CG, 126RG and 101RG in the files of the project
funding (from the highest level to the lowest level) when all
stages are not equal.

3. For 4115, 4015, 4164, and 0104, record in G/L as a 153CG, 126CG and 101RG (assuming prior stages are greater than the obligation stage; only the difference between the various stages should be recorded) as follows:

    153CG DR. 3160.20   CR. 3153.00   Level R & A
    126CG DR. 3158.20   CR. 3153.00   Level R & A
    101RG DR. 3155.10   CR. 3153.00   Level R & A

    For 4115, 4015, 4164, and 0104, record a 176CF, 153CG, and 101RG in the files of the project funding (from the highest level to the lowest level) when the stages are not equal.

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PROCESSING RECAPTURES IN PAS

REMINDER: A recapture is a decrease or termination to a grant or contract which was reserved or obligated, depending on the program, in a prior fiscal year. The use of any one of the modifiers below will result in a decrease to the assignment (080R) and subassignment (082R). For programs 4115, 4164, 4015, and 0104, the amount of the 126 (and modifiers) whether entered at input stage or generated by TAC 153 (and modifiers) or TAC 176 (and modifiers) will cause entries to be generated reversing the subassignment (082R) and the assignment (080R) in the same amount. For all other programs, the amount of the 153 (and modifiers) whether entered at input stage or generated by TAC 176 (and modifiers) will cause entries to be generated reversing the subassignment and the assignment. The general ledger entries for the 080 and 082 transactions are covered in paragraphs 3-20 and 3-21 of Chapter 3.

D, DB and DF Modifier

D   This modifier results in the recording of a recapture of the input amount at the input stage, and the automatic generation of entries to adjust preceding stages downward by the same amount.

DB   This modifier results in the recording of funds at all stages that are in excess of disbursements. The effect on the project will be that all funding stages equal disbursements.

DF   This modifier results in the recording of a recapture of an entire project that has had no disbursements.

General Ledger Accounts

3158.40   Subassignments Reserved   Recaptured

3160.40   Unliquidated Obligations   Recaptured

Level R = Region

Level A = Area

Coding Instructions

     The coding instructions for the D, DB and DF modifiers are shown in
Handbook 1970.33, Accounting Procedures, Program Accounting System (PAS),
Paragraph 3-23 through 3-24.

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    APPENDIX 28

Project Funding Files

     The effect of the transactions on the project files can be monitored
by using the grant status reports, A96CVCA, A96CYCA, and A96SNCA, the
special request report A96SOCA, and the on-line SNCA.

Entered

101D   Invalid

126D   Should be valid only on programs where the usage of funds takes
           place at the reservation stage (0104, 4015, 4115, 4164).

           1.   Recorded in G/L as a 126D as follows:

                DR. 3158.40   CR. 3153.00   Level R & A

           2.   126D and 101RG recorded in the files of the project funding
                (from the highest level to the lowest level).

153D   1.   Recorded in G/L as a 153D as follows:

                DR. 3160.40   CR. 3153.00   Level R & A

           2.   153D, 126RG, and 101RG recorded in the files of the project
                funding (from the highest level to the lowest level).

176D   1.   Recorded in G/L as the 153DG as follows:

                DR. 3160.40   CR. 3153.00   Level R & A

           2.   176D, 153DG, 126RG and 101RG recorded in the files of the
                project funding (from the highest level to the lowest
                level).

           NOTE: The amount of the decrease to the assignment and
                  subassignment will be the same as the input amount for
                  the "D" modifier.

101DB   Invalid

126DB   Should be valid only on programs where the usage of funds takes
             place at the reservation stage (0104, 4015, 4115, 4164).

             1.   Recorded in G/L as a 126DB (Assuming input stage and prior
                  stage are equal) as follows:

                  DR. 3158.40   CR. 3153.00   Level R & A

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Entered

             2.   Recorded in G/L as a 126DB and 101RG (assuming prior stage
                  is greater than input stage; only the difference between the
                  input stage and the prior stage should be recorded) as
                  follows:

                  126DB DR. 3158.40   CR. 3153.00   Level R & A
                  101RG DR. 3155.10   CR. 3153.00   Level R & A

             3.   126DB and 101RG recorded in the files of the project funding
                  (from the highest level to the lowest level). The 080RG and
                  082RG are recorded at the assignment and subassignment
                  levels, respectively, for the same amount as the 126DB.

153DB   1.   Recorded in G/L as a 153DB (assuming input stage and prior
                  stages are equal) as follows:

                  DR. 3160.40   CR. 3153.00   Level R & A

                  When all stages are equal, recorded for all accounts a
                  153DB, 126RG, and 101RG in the files of the project funding
                  (from the highest level to the lowest level).

             2.   For all accounts except 4164, 4115, 4034 and 0104, recorded
                  in G/L as a 153DB, 126RG, and 101RG (assuming prior stages
                  are greater than input stage; only the difference between
                  the various stages should be recorded) as follows:

                  153DB DR. 3160.40   CR. 3153.00   Level R & A
                  126RG DR. 3158.10   CR. 3155.30   Level R & A
                         DR. 3155.10   CR. 3153.00   Level R & A
                  101RG DR. 3155.10   CR. 3153.00   Level R & A

                  For all accounts expect 4164, 4115, 4034 and 0104, recorded
                  a 153DB, 126RG, and 101RG in files of the project funding
                  (from the highest level to the lowest) when all stages are
                  not equal.

             3.   For 4164, 4115, 4034 and 0104, recorded a 153DB, 126DG, and
                  101RG (assuming prior stages are greater than input stage;

only the difference between the various stages should be
recorded) as follows:

```
153DB   DR. 3160.40   CR. 3153.00   Level R & A
126DG   DR. 3158.40   CR. 3153.00   Level R & A
101RG   DR. 3155.10   CR. 3153.00   Level R & A
```

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Entered

          For 4164, 4115, 4034 and 0104, recorded a 153DB, 126DG, and
          101RG in the files of the project funding (from the highest
          level to the lowest level) when the stages are not equal.

     4.   For programs 4115, 4164, 4015, and 0104, the amount of the
          126 (and modifiers) whether entered at input stage or
          generated by TAC 153 (and modifiers) or TAC 176 (and
          modifiers) will cause entries to be generated reversing the
          subassignment (082R) and the assignment (080R) in the same
          amount. For all other programs, the amount of the 153 (and
          modifiers) whether entered at input stage or generated by
          TAC 176 (and modifiers) will cause entries to be generated
          reversing the subassignment and the assignment.

176DB   1.   Recorded in G/L as a 153DG (assuming obligation stage and
               prior stages are equal) as follows:

               DR. 3160.40   CR. 3153.00   Level R & A

               When all stages are equal, recorded for all accounts a
               1760B, 153DG, 126RG and 101RG in the files of the project
               funding (from the highest level to the lowest level).

          2.   For all accounts except 4164, 4115, 4034 and 0104, recorded
               in G/L as a 153DG, 126RG and 101RG (assuming prior stages
               are greater than the obligation stage; only the difference
               between the various stages should be recorded) as follows:

```
153DG   DR. 3160.40   CR. 3153.00   Level R & A
126RG   DR. 3158.10   CR. 3155.30   Level R & A
        DR. 3155.10   CR. 3153.00   Level R & A
101RG   DR. 3155.10   CR. 3153.00   Level R & A
```

               For all accounts except 4164, 4115, 4034 and 0104 recorded a
               176DG, 153DG, 126RG in the files of the project funding
               (from the highest level to the lowest level) when all stages
               are not equal.

          3.   For 4164, 4115, 4034 and 0104, recorded in G/L as a 153DG
               and 126DG, 101RG (assuming prior stages are greater than the
               obligation stage; only the difference between the various

stages should be recorded) as follows:

```
153DG  DR. 3160.40    CR. 3153.00    Level R & A
126CG  DR. 3158.40    CR. 3153.00    Level R & A
101RG  DR. 3155.10    CR. 3153.00    Level R & A
```

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Entered

> For 4164, 4115, 4034 and 0104, recorded a 176DB, 1530G, 126DG, and 101RG in the files of the project funding (from the highest level to the lowest level) when the stages are not equal.

4. For programs 4115, 4164, 4015, and 0104, the amount of the 126 (and modifiers) whether entered at input stage or generated by TAC 153 (and modifiers) or TAC 176 (and modifiers) will cause entries to be generated reversing the subassignment (082R) and the assignment (080R) in the same amount. For all other programs, the amount of the 153 (and modifiers) whether entered at input stage or generated by TAC 176 (and modifiers) will cause entries to be generated reversing the subassignment and the assignment.

101DF   Invalid

126DF   Should be valid only on programs where the usage of funds takes place at the reservation stage (0104, 4034, 4164, 4115).

1. Recorded in G/L as a 126DF (assuming input stage and prior stage is equal) as follows:

   ```
   DR. 3158.40    CR. 3153.00    Level R & A
   ```

2. Recorded in G/L as a 126DF and 101RG (assuming prior stage is greater than input stage; only the difference between the input stage and the prior stage should be recorded) as follows:

   ```
   126DF  DR. 3158.40    CR. 3153.00    Level R & A
   101RG  DR. 3155.10    CR. 3153.00    Level R & A
   ```

3. 126DF and 101RG recorded in the files of the project funding (from the highest level to the lowest level). The 080RG and 082RG are recorded at the assignment and subassignment levels, respectively, for the same amount as the 126 DF.

153DF   1. Recorded in G/L as a 153DF (assuming input stage and prior stages are equal) as follows:

   ```
   DR. 3160.40    CR. 3153.00    Level R & A
   ```

When all stages are equal, recorded for all accounts a
153DF, 126RG in the files of the project funding (from the
highest level to the lowest level

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Entered

        2. For accounts except 4164, 4115, 4015, and 0104, recorded a
            153DF, 126RG, and 101RG in the files of the project funding
            (from the highest level to the lowest level) when the stages
            are not equal.

            153DF DR. 3160.40   CR. 3153.00   Level R & A
            126RG DR. 3158.10   CR. 3155.30   Level R & A
                   DR. 3155.10   CR. 3153.00   Level R & A
            101RG DR. 3155.10   CR. 3153.00   Level R & A

            For all accounts except 4164, 4115, 4015, and 0104, recorded
            a 1530F, 126RG, and 101RG in the files of the project
            funding (from the highest level to the lowest level) when
            the stages are not equal.

        3. For 4164, 4115, 4015, and 0104 recorded in G/L as a 1530F,
            126DG and 101RG (assuming prior stages are greater than
            input stage. Also only the difference between the various
            stages should be recorded) as follows:

            153DF DR. 3160.40   CR. 3153.00   Level R & A
            126DG DR. 3158.40   CR. 3153.00   Level R & A
            101RG DR. 3155.10   CR. 3153.00   Level R & A

            For 4164, 4115, 4015 and 0104, recorded a 153DF, 126DG, and
            101RG in the files of the project funding (from the highest
            level to the lowest level) when the stages are not equal.

        4. For programs 4115, 4164, 4015, and 0104, the amount of the
            126 (and modifiers) whether entered at input stage or
            generated by TAC 153 (and modifiers) or TAC 176 (and
            modifiers) will cause entries to he generated reversing the
            subassignment (082R) and the assignment (080R) in the same
            amount. For all other programs, the amount of the 153 (and
            modifiers) whether entered at input stage or generated by
            TAC 176 (and modifiers) will cause entries to be generated
            reversing the subassignment and the assignment.

176DF   1. Recorded in G/L as a 153DG (assuming obligation stage and
            prior stages are equal) as follows:

            DR. 3160.40   CR. 3153.00   Level R & A

When all stages are equal, recorded for all accounts a
176DF, 153DG, 126RG, and 101RG in the files of the project
funding (from the highest level to the lowest level).

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2. For all accounts except 4164, 4115, 4015, and 0104 recorded
    in G/L as a 153DG, 126RG and 101RG, (assuming prior stages
    are greater than the obligation stage; only the difference
    between the various stages should be recorded) as follows:

    153DF DR. 3160.40   CR. 3153.00   Level R & A
    126RG DR. 3158.10   CR. 3155.00   Level R & A
           DR. 3155.10   CR. 3153.00   Level R & A
    101RG DR. 3155.10   CR. 3153.00   Level R & A

    For all accounts except 4164, 4115, 4015, and 0104 recorded a
    176DF, 153DG, 126RG and 101RG in the files of the project
    funding (from the highest level to the lowest level) when the
    stages are not equal.

3. For 4164, 4115, 4015 and 0104, recorded in G/L as a 1760F,
    153DG, 126DG, and 101RG (assuming prior stages are greater
    than the obligation stage; only the difference between the
    various stages should be recorded) as follows:

    153DF DR. 3160.40   CR. 3153.00   Level R & A
    126DG DR. 3158.40   CR. 3155.00   Level R & A
    101RG DR. 3155.10   CR. 3153.00   Level R & A

    For 4164, 4115, 4015, and 0104 recorded a 176DF, 153DG, 126RG
    and 101RG in the files of the project funding (from the
    highest level to the lowest level) when the stages are not
    equal.

4. For programs 4115, 4164, 4015, and 0104, the amount of the
    126 (and modifiers) whether entered at input stage or
    generated by TAC 153 (and modifiers) or TAC 176 (and
    modifiers) will cause entries to be generated reversing the
    subassignment (082R) and the assignment (080R) in the same
    amount. For all other programs, the amount of the 153 (and
    modifiers) whether entered at input stage or generated by TAC
    176 (and modifiers) will cause entries to be generated
    reversing the subassignment and the assignment.