



**AUTHORITY TEMPORARILY PRECLUDED FROM OBLIGATION**

**EFFECTIVE FISCAL 2023**

**PREPARED BY:**

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**Contents**

**Version Control**

<b>Version</b>	<b>Date</b>	<b>Reviewer(s)</b>	<b>Description of Changes</b>
1.0	2/2000	N/A	Original
2.0	7/2023	Josh Hudkins	Updated with new Branch SOP format, scenario formatting detail, USSGL Accounts, and Transactions.

## **Background**

This scenario was developed to illustrate the proper recording of unobligated balances that are subject to limitation. It **pertains only** to Treasury Appropriation Fund Symbols (TAFS) whose receipts are immediately appropriated but precluded from obligation at year-end by a provision of law, such as a benefit formula or limitation. For example, the following funds fall within this category: Federal Old Age and Survivors Insurance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, and Unemployment Trust Fund. These funds must match budget authority with obligations.

Reporting guidelines stipulate that the year-end SF 133 Report on Budget Execution must tie with the Budget Program and Financing Schedule (Schedule P) in the Budget Appendix of the U.S. Government. Furthermore, there is a relationship that exists between the Special and Trust Fund Receipts Schedule (Schedule N) and the Schedule P. The year-end SF 133, Schedule P, and Schedule N all reflect that the amount of current year receipts less obligations equal the amount precluded from obligation. Therefore, there are no beginning or ending available unobligated balances reported at year-end.

This scenario will discuss the following types of Authority Temporarily Precluded From Obligation:

- I. Example where budget authority is derived from special or trust fund receipts
- II. Example where budget authority is derived from offsetting collections

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**Part 1 Budget Authority Derived From Special or Trust Fund Receipts**

**Listing of USSGL Accounts Used in This Scenario (Part 1):**

Account Number	Account Title
<b>Budgetary</b>	
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts
412000	Anticipated Indefinite Appropriations
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation
420100	Total Actual Resources - Collected
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
<b>Proprietary</b>	
101000	Fund Balance With Treasury
331000	Cumulative Results of Operations
580000	Tax Revenue Collected - Not Otherwise Classified
610000	Operating Expenses/Program Costs

**Part 1 Budget Authority Derived From Special or Trust Fund Receipt Accounts**

**Year 1:**

**Scenario Assumptions:**

- This scenario illustrates a trust non-revolving fund expenditure account, where the account is apportioned, and unobligated receipts are to be classified at year-end as temporarily not available for obligation pursuant to enacted public law.

1. To record an anticipated appropriation.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority	500	500	A102
<u>Proprietary Entry</u> None			

2. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	500	500	A118
<u>Proprietary Entry</u> None			

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3. To record appropriated receipts into a trust non-revolving fund.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	500		A186
412000 Anticipated Indefinite Appropriations		500	
<u>Proprietary Entry</u>			
101000 Fund Balance With Treasury	500		
580000 Tax Revenue Collected - Not Otherwise Classified		500	
<b>Also Post:</b>			
<u>Budgetary Entry</u>			
459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	500		A123
451000 Apportionments		500	

4. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
451000 Apportionments	500		A120
461000 Allotments – Realized Resources		500	
<u>Proprietary Entry</u>			
None			

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5. To record current-year undelivered orders without an advance for \$225.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	225	225	B306
<u>Proprietary Entry</u> None			

6. The agency receives and pays for \$200 of the order placed in Transaction #5.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490200 Delivered Orders - Obligations, Paid	200	200	B107
<u>Proprietary Entry</u> 610000 Operating Expenses/Program Costs 101000 Fund Balance With Treasury	200	200	

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**Pre-Closing Entry**

1. To record budget authority (derived from trust fund receipts) temporarily precluded from obligation. This entry is recorded as a pre-closing entry because the TAFS is a trust fund whose authority is limited to the current year obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
461000 Allotments – Realized Resources	275		A127
439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority		275	
<u>Proprietary Entry</u>			
None			



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**Year 1 Pre-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	500	-
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	-	275
480100	Undelivered Orders - Obligations, Unpaid		25
490200	Delivered Orders - Obligations, Paid	-	200
<b>Total</b>		<b>500</b>	<b>500</b>
<b>Proprietary</b>			
101000	Fund Balance With Treasury	300	-
580000	Tax Revenue Collected - Not Otherwise Classified	-	500
610000	Operating Expenses/Program Costs	200	-
<b>Total</b>		<b>500</b>	<b>500</b>

**NOTE:** Financial Statements are not presented in this scenario. Historically crosswalks have been updated often, thus potentially causing confusion if the most current version of the crosswalk is not included, despite the background, transactions, and trial balances being accurate. Please reach out to the USSGL team at The Bureau of the Fiscal Service if you have questions on financial statement presentation.

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**Year 1 Closing Entries:**

1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	500	500	F302
<u>Proprietary Entry</u> None			

2. To record the closing of revenue and expenses to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			F336
<u>Proprietary Entry</u> 580000 Tax Revenue Collected - Not Otherwise Classified 331000 Cumulative Results of Operations 610000 Operating Expenses/Program Costs	500	300 200	

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3. To record the closing of paid delivered orders to actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
490200 Delivered Orders – Obligations, Paid	200		F314
420100 Total Actual Resources - Collected		200	
<u>Proprietary Entry</u>			
None			

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**Year 1 Post-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
420100	Total Actual Resources - Collected	300	-
480100	Undelivered Orders - Obligations, Unpaid		25
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	-	275
<b>Total</b>		<b>300</b>	<b>300</b>
<b>Proprietary</b>			
101000	Fund Balance With Treasury	300	-
331000	Cumulative Results of Operations	-	300
<b>Total</b>		<b>300</b>	<b>300</b>

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**Part 1 Year 2:**

1. While the enacted appropriation is \$675, the agency is only recording an anticipated appropriation derived from current year receipts of \$400.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 412000 Anticipated Indefinite Appropriations 449000 Anticipated Resources – Unapportioned Authority  <u>Proprietary Entry</u> None	400	400	A102

2. To record the remaining appropriation of \$275. This \$275 is derived from appropriation previously precluded from obligation (i.e., unavailable.)			
	Debit	Credit	TC
<u>Budgetary Entry</u> 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation 445000 Unapportioned – Unexpired Authority  <u>Proprietary Entry</u> None	275	275	A192

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3. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources – Unapportioned Authority 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	400	400	A118
<u>Proprietary Entry</u> None			

4. As part of the apportionment submitted to OMB in transaction #3, \$275 from Transaction #2 is also apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments	275	275	A116
<u>Proprietary Entry</u> None			

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5. To record appropriated receipts into a trust non-revolving fund.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts 412000 Anticipated Indefinite Appropriations	400	400	A186
<u>Proprietary Entry</u> 101000 Fund Balance With Treasury 580000 Tax Revenue Collected - Not Otherwise Classified	400	400	
<b>Also Post:</b>			
<u>Budgetary Entry</u> 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment 451000 Apportionments	400	400	A123

6. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	675	675	A120
<u>Proprietary Entry</u> None			

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7. To record current-year undelivered orders without an advance for \$675.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
461000 Allotments – Realized Resources	675		B306
480100 Undelivered Orders – Obligations, Unpaid		675	
<u>Proprietary Entry</u>			
None			

8. To record payment of invoices for \$700. \$675 is a current-year invoice and \$25 is an outstanding order from Year 1.			
	Debit	Credit	TC
<u>Budgetary Entry</u>			
480100 Undelivered Orders – Obligations, Unpaid	700		B107
490200 Delivered Orders – Obligations, Paid		700	
<u>Proprietary Entry</u>			
610000 Operating Expenses/Program Costs	700		
101000 Fund Balance With Treasury		700	



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**Year 2 Pre-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	400	-
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	275	-
420100	Total Actual Resources – Collected	300	-
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority	-	275
490200	Delivered Orders - Obligations, Paid	-	700
<b>Total</b>		<b>975</b>	<b>975</b>
<b>Proprietary</b>			
101000	Fund Balance With Treasury	-	-
331000	Cumulative Results of Operations	-	300
580000	Tax Revenue Collected - Not Otherwise Classified	-	400
610000	Operating Expenses/Program Costs	700	-
<b>Total</b>		<b>700</b>	<b>700</b>

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**Year 2 Closing Entries:**

1. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 420100 Total Actual Resources - Collected 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	400	400	F302
<u>Proprietary Entry</u> None			

2. To record the closing of revenue and expenses to cumulative results of operations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> None			F336
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 580000 Tax Revenue Collected - Not Otherwise Classified 610000 Operating Expenses/Program Costs	300 400	700	

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3. To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority 415700 Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	275	275	F316
<u>Proprietary Entry</u> None			

4. To record the closing of paid delivered orders to total actual resources.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources - Collected	700	700	F314
<u>Proprietary Entry</u> None			

**Year 2 Post-Closing Trial Balance**

<b>Account</b>	<b>Account Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Budgetary</b>			
N/A	N/A	-	-
<b>Total</b>		-	-
<b>Proprietary</b>			
N/A	N/A	-	-
<b>Total</b>		-	-

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**Part 2 Budget Authority Derived From Spending Authority From Offsetting Collections:**

**Listing of USSGL Accounts Used in This Scenario (Part 2):**

Account Number	Account Title
<b>Budgetary</b>	
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
421000	Anticipated Reimbursements
422100	Unfilled Customer Orders Without Advance
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation
445000	Unapportioned - Unexpired Authority
449000	Anticipated Resources - Unapportioned Authority
451000	Apportionments
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
461000	Allotments - Realized Resources
480100	Undelivered Orders - Obligations, Unpaid
<b>Proprietary</b>	
None	

**Part 2 Budget Authority Derived From Spending Authority From Offsetting Collections**

**Year 1:**

**Scenario Assumptions:**

- This scenario illustrates a general fund account, where any unobligated spending authority from offsetting collections is to be classified at year-end as temporarily not available for obligation pursuant to enacted public law. While the collections could be classified as direct or reimbursable, this scenario reflects collections as reimbursable.
- This scenario illustrates a no-year account.

1. To record anticipated reimbursements.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 421000 Anticipated Reimbursements 449000 Anticipated Resources – Unapportioned Authority	700	700	A702
<u>Proprietary Entry</u> None			

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2. To record anticipated resources apportioned but not available for obligation until they are realized.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 449000 Anticipated Resources - Unapportioned Authority 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment	700	700	A118
<u>Proprietary Entry</u> None			

3. To record a reimbursable agreement without an advance that was previously anticipated.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursements	700	700	A706
<u>Proprietary Entry</u> None			
<b>Also Post:</b> 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment 445000 Unapportioned - Unexpired Authority	700	700	A123

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4. To record budget authority apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments  <u>Proprietary Entry</u> None	700	700	A116

5. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources  <u>Proprietary Entry</u> None	600	600	A120



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6. To record current-year undelivered orders without an advance.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid  <u>Proprietary Entry</u> None	600	600	B306

**Pre-Closing Entry**

1. To record spending authority from offsetting collections temporarily precluded from obligation. This entry is recorded as a pre-closing entry because the TAFS is a general fund whose authority is limited to the current year obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation  <u>Proprietary Entry</u> None	100	100	A129

**Year 1 Pre-Closing and Post-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
422100	Unfilled Customer Orders Without Advance	700	-
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	-	100
480100	Undelivered Orders - Obligations, Unpaid	-	600
<b>Total</b>		<b>700</b>	<b>700</b>
<b>Proprietary</b>			
None			
<b>Total</b>		<b>-</b>	<b>-</b>

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**Year 2 Assumptions:**

- The general fund account has no spending authority from offsetting collections in Year 2. However, they need to incur an obligation for \$75 using offsetting collections. Therefore, spending authority from offsetting collections temporarily precluded from obligation in Year 1 will need to be made available to obligate the funds.

1. To record authority made available from offsetting collections previously precluded from obligation.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation 445000 Unapportioned – Unexpired Authority  <u>Proprietary Entry</u> None	75	75	A194

2. To record \$75 of budget authority apportioned by OMB and available for allotment.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned – Unexpired Authority 451000 Apportionments  <u>Proprietary Entry</u> None	75	75	A116

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3. To record the allotment of authority.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	75	75	A120
<u>Proprietary Entry</u> None			

4. To record current-year undelivered orders without an advance.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	75	75	B306
<u>Proprietary Entry</u> None			

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**Year 2 Pre-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	75	-
422100	Unfilled Customer Orders Without Advance	700	-
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	-	100
480100	Undelivered Orders - Obligations, Unpaid	-	675
<b>Total</b>		<b>775</b>	<b>775</b>
<b>Proprietary</b>			
None		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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**Year 2 Closing Entries:**

1. To record the reduction of offsetting collection balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. This entry was recorded as post-closing because the amount of current-year collections was not enough to cover current-year obligations.			
	Debit	Credit	TC
<u>Budgetary Entry</u> 439800 Offsetting Collections (Collected) Temporarily Precluded From Obligation 415800 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	75	75	F356
<u>Proprietary Entry</u> None			

**Year 2 Post-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
422100	Unfilled Customer Orders Without Advance	700	-
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	-	25
480100	Undelivered Orders - Obligations, Unpaid		675
<b>Total</b>		<b>700</b>	<b>700</b>
<b>Proprietary</b>			
None		-	-
<b>Total</b>		<b>-</b>	<b>-</b>