Current Account Tittle: Receipts Unavailable for Obligation Upon Collection

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - Current-Year Authority

Account Number: 439400 **Normal Balance:** Credit

Definition: The amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at vearend.

Justification: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances

Proposed Account Number: 439401

Normal Balance: Credit

Proposed Definition: The unobligated balance of the amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at yearend. This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

USSGL account 439401 only crosswalks to SF 133/Schedule P line 1020, 1035 (Unobligated balance precluded from obligation (limitation on obligations) (-)) and closes to USSGL account 493400

| USSGL Crosswalk | - SF 133 | and So | chedule | P - Rei | port on | Buda | et Exe | ecution | and Bu | daetary Re | sourc | es and Budget Pro | ogram a | and Fin | ancino | ı Schedule | | | | |
|---|----------|--------|---------|---------|---------|-------|--------|---------|--------|------------|-------|-------------------|----------|---------|--------|------------|-----------|-------|--------|-------|
| | | | | | | | | | | J , | | , , | . | | | | | | | |
| | | | | | | | | | | | | | TAS | TAS | | | Financing | : 1 | | |
| Assoc. Line USSGL | Begin | Debit/ | Reimb | Apport | Auth | Avail | BEA | Borrow | Fed/ | | PY | | Status | | | | Account | | | Addl. |
| Report No. Acct. USSGL Account Title | End | Credit | Flag | Cat | Type | Time | Cat | Source | Nonfed | Year of BA | Adj | Reduction Type | SF 133 | Sch P | Code | Fund Type | Code | Debit | Credit | Info. |
| S/P 1035 Unobligated balance precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | |
| S/P 1035 439401 Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances | E | D/C | | | | | | | | | X | | U | U | X/N | ES/ET | N | + | - | |
| | | | , | , | | ., | | | , | | , | | | | , | | | | , | |

IRC Handout 12-5-2017

Current Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Proposed Account Title: Appropriations, Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-

Year Balances

Account Number: 439700 Normal Balance: Credit

Definition: The amount of receipts and appropriations (derived from special and trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. The ending balance of this account will be part of the end of year balance in the Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend. **Justification: To separate Current – Year activity from Prior-Year activity.**

Current Account Title: Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

Proposed Account Title: Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation - Prior-Year

Balances

Account Number: 439701 **Normal Balance:** Credit

Proposed Definition Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of appropriations (derived from special and trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

Current Account Title: Offsetting Collections Temporarily Precluded From Obligation

Proposed Account Title: Offsetting Collections Temporarily Precluded From Obligation - Current-Year Balances

Account Number: 439800 **Normal Balance:** Credit

Definition: The amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This

account does not close at yearend.

Justification: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances

Proposed Account Number: 439801 **Proposed Normal Balance:** Credit

Proposed Definition: The unobligated balance of the amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This account does not close at yearend. The balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

USSGL account 439801 only crosswalks to SF 133/Schedule P line 1020, 1035 (Unobligated balance precluded from obligation (limitation on obligations) (-)), 1035, 1080, 5091, 5092, 5094, and 5095, and closes to USSGL account 439800

| | | | USSGL Crosswalk - S | SF 133 | and Sc | hedule | P - Re | port on | Budget | Exe | cution a | nd Bud | lgetary Re | sourc | es and Budget Pro | gram a | and Fir | nancing | Schedule | | | | |
|------------------|-------------|----------------|--|--------|------------------|--------|---------------|---------|---------|-----|-----------|----------------|------------|-----------|-------------------|-------------------------|---------------|-----------|-----------|------------------------------|-------|--------|----------------|
| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title | | Debit/ Credit | | Apport Cat | | Avail B | | | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | | Trans. | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
| S/P | 1035 | Unobliga | ated balance precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | |
| S/P | 1035 | 439401 | Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances | E | D/C | | | | | [| | | | X | | U | U | X/N | ES/ET | N | + | - | |
| S/P | 1035 | 439701 | Receipts and Appropriations Temporarily Precluded From Obligation - Prior-Year Balances | E | D/C | | | | | | | | | X | | Ü | Ü | N | ES/ET | N | + | - | |
| S/P | 1035 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year | E | С | | | | N | A/D | | | | X | | U | U | X/N | EG/EP/ER | N | + | - | |
| | , | | Balances | | ļ <u>.</u> | | | | | | | | | | | ļ <u>.</u> | ļ | ļ <u></u> | | | | | |
| S | 1035 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances | Е | С | | | | | D | | | | Х | | Е | | K/N | EG | N | + | - | |
| | | | USSGL Crosswalk - | SF 133 | and So | hedule | P - Re | port on | Budget | Exe | ecution a | nd Bu | dgetary Re | sourc | es and Budget Pro | gram | and Fir | nancing | Schedule | | | | |
| Assoc. | Line | USSGL | | Begin | / Debit/ | Reimb | Apport | | Avail I | | | Fed/ | | PY | | TAS Status | TAS Status | Trans. | | Financing Account | | | Addl. |
| Report | No. | Acct. | USSGL Account Title | End | Credit | Flag | Cat | Type | Time | Cat | Source | Nonfed | Year of BA | Adj | Reduction Type | SF 133 | Sch P | Code | Fund Type | Code | Debit | Credit | Info. |
| S | 1080 | Adjustm | nent of expired unobligated balance brought forward, Oct 1 (+ or -) | | | | | | | | | | | | | | | | | | | | |
| S | 1080 | 439700 | nent of expired unobligated balance brought forward, Oct 1 (+ or -) Receipts and Appropriations Temporarily Precluded From Obligation Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | C/P | I |)/M | | | | B/P | | E | | K/N | ES/ET | N | + | - | |
| S | 1080 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | | D | | | | B/P | | E | | K/N | EG | N | + | - | |
| S | 1080 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances | Е | D/C | | | | | D | | | | Х | | Е | | K/N | EG | N | + | - | |

| | | | USSGL Crosswalk - | SF 133 | and So | chedule | P - Re | port on | Budget Ex | ecution | and Bu | lgetary Re | source | es and Budget Pro | gram a | nd Fin | ancing | Schedule | | | | |
|------------------|-------------|----------------|---|--------|------------------|---------|---------------|--------------|-----------|------------------|----------------|------------|-----------|-------------------|-------------------------|--------|--------|-----------|------------------------------|-------|--------|----------------|
| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title | | Debit/ Credit | | Apport Cat | Auth Type | Avail BEA | Borrow Source | Fed/ Nonfed | Year of BA | PY Adj | Reduction Type | TAS Status SF 133 | | | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
| P | 5091 | Expiring | unavailable balance: Offsetting collections (-) | | | | | | | | | | | | | | | | | | | |
| P | | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | D/N | | | | B/P | | | U | X | EG/EP/ER | N | + | - | |
| P | 5091 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | C | | | S | D/N | | | | X | | | U | X | EG/EP/ER | N | + | - | |
| P | 5091 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances | E | С | | | S | M/I |) | | | Х | | | Ü | X | EG/EP/ER | N | + | - | |
| | | | | | | | | | | | | | | | | | | | ļ | | ļ | ļ |
| P | 5092 | Unexpire | ; ed unavailable balance, EOY: Offsetting collections | .1 | | | | | ! | - | | | | | <u> </u> | | ļ | | | | | ļ |
| P | 5092 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | | | S | D/N | i i | | | B/P | | | U | N | EG/EP/ER | N | - | + | |
| P | 5092 | 439800 | Offsetting Collections Temporarily Precluded From Obligation Offsetting Collections Temporarily Precluded From Obligation | E | C | | | S | D/M | | | | X | | | Ü | N | EG/EP/ER | N |] | + | Ĺ |
| P | 5092 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances | Е | С | | | | MI |) | | | Х | | | U | X/N | EG/EP/ER | N | - | + | |

| | | | USSGL Crosswalk - | F 133 | and Sc | hedule | P - Repo | rt on l | Budget Ex | ecution | and Bu | dgetary Re | sourc | es and Budget Pro | gram a | nd Fin | ancing | Schedule | | | | |
|------------------|-------------|----------------|---|---------------|------------------|---------------|----------|---------|-----------------------|---------|----------------|------------|-----------|-------------------|-------------------------|--------|--------|-----------|------------------------------|-------|--------|----------------|
| Assoc. Report | Line No. | USSGL Acct. | USSGL Account Title | Begin/ End | Debit/ Credit | Reimb Flag | | | Avail BEA Time Cat | | Fed/ Nonfed | Year of BA | PY Adj | | TAS Status SF 133 | | | Fund Type | Financing Account Code | Debit | Credit | Addl. Info. |
| P | 5094 | | ng unavailable balance: Offsetting collections (-) | | | | | | | | | | | | | | | | | | | |
| P | 5094 | | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | l | | S | D/M | | | | B/P | |] | E | K | EG | N | + | - | 1 |
| P | 5094 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | C | | | S | D/M | | | | X | | 1 | E | K | EG | N | + | - | 1 |
| Р | 1035 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances | E | С | | | S | D | | | | Х | | | E | K | EG | N | + | - | |
| | | | | | 1 | | | | | | | | | | | | | | | | | |
| P | 5095 | Expired 1 | unavailable balance, EOY: Offsetting collections | | ····· | | | | | | | | | | | | | | | | [| |
| P | 5095 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | D/C | [| | S | D/M | | | | B/P | | | E | N | EG | N | - | + | |
| P | 5095 | 439800 | Offsetting Collections Temporarily Precluded From Obligation | E | C | 1 | | S | D/M | | | | X | | | E | N | EG | N | - | + | 1 |
| S | 1035 | 439801 | Offsetting Collections Temporarily Precluded From Obligation- Prior-Year | E | С | | | S | D | | | | X | | | Ε | N | EG | N | - | + | |
| | | | Balances | | | | | | | | | | | | | | | | | | | |

There is a copy paste issue above; the last line should be P, 5094 and 5095.

Current Account Title: Repayment of Repayable Advances

Proposed Account Title: Repayment of Repayable Advances - Current-Year Authority

Account Number: 415900 **Normal Balance:** Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of

Management and Budget approval.

Justification: To separate Current – Year activity from Prior-Year activity.

NOTE: Please remove Apportionment_Category attribute domain value E for 415900 on lines 1236 and 1422. I don't know why it is included.

Proposed Account Title: Repayment of Repayable Advances - Prior-Year Balances

Proposed Account Number: 415901 **Proposed Normal Balance:** Credit

Proposed Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval. The balance is the result of recoveries of prior year obligations. **Justification: To separate Current – Year activity from Prior-Year activity.**

USSGL account 415901 only crosswalks to SF 133/Schedule P line 1020, 1023, 1080, 5091, 5092, 5094, and 5095. It also closes to USSGL account 420100.

| | | | | USSGL Crosswalk - SF 133 and Schedule P - Report | rt on Bu | idaet F | vecutio | n and B | ludaet | ary Res | SOURCE | s and F | Rudget Program and Financing Schedule | | | | |
|--------|---------|------|---------|--|----------|---------|---------|-----------|--------|---------|--------|---------|--|-----------|-------|--------|-------|
| _ | | | | 0000E Crosswalk - 51 100 and Schedule 1 - Repor | t on be | augut L | Accuno | ii uiiu b | uugu | ury no. | Jource | J unu L | Jaaget i rogiam and i maneing beneaute | | | | |
| | _ | | | | _ | | | | | | | | | | | | - |
| | | | | | | | | | | TAS | TAS | | | Financing | | | |
| | l | | | | l | | | | | | | I_ | | | | | |
| Assoc. | . Lin | ie U | SSGL | | Begin/ | Debit/ | Apport | Auth | PY | Status | Status | Trans. | | Account | | | Addl. |
| Donout | N. | | ant | USSGL Account Title | End | Cundit | Cot | Type | Adi | CT 133 | Cal D | Codo | Fund Type | Code | Dobit | Cuadit | Info |
| Repor | t No |). A | cct. | USSGL ACCOUNT THE | End | Credit | Cat | Type | Auj | SF 133 | Scn r | Code | runa Type | Code | Denit | Crean | Inio. |
| | 7 | | | | _ | | | | | | | | | | | | _ |
| S/P | 102 | 23 U | nobliga | ted balances applied to repay debt (-) | | | | | | | | | | | | | |
| C/D | 100 | 2 7 | 15001 | Panarement of Panareable Advances Prior Vee Palances | Ŧ | D/C | | D/D | ₹ | ŦŦ | TT | NT | ET | NT. | | | |
| 5/P | 102 | S 4. | 10901 | Repayment of Repayable Advances - Friof- Feat Balances | E | D/C | | D/P | Λ | U | U | IN | El | IN. | | | 4 |
| | | | | | | 1 | | | | | | | | 7 | | | |

Attribute Table:

| No. | USSGL Account Title | Anticipated | Budg/ Prop | Norm Bal | Begin /End | Debit/ Credit | Auth Type Code | Apport Cat | Apport Cat B |
|--------|--|-------------|---------------|-------------|---------------|------------------|----------------------|---------------|-----------------|
| 415901 | Repayment of Repayable Advances - Prior-Year Balances | N | В | С | E | D/C | B/P | | |
| 439401 | Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances | N | В | С | Е | D/C | | | |
| 439801 | Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances | N | В | С | Е | D/C | | | |

| Avail Time | BEA Cat | Borrow Source | Budgetary Impact Indicator | Cohort Yr | Cust/ Noncust | Exch/ Nonexch | Fed/ Non Fed | Trading Ptnr | Trading Ptnr Main | PY Adj | Program Indicator |
|---------------|---------|------------------|----------------------------------|--------------|------------------|------------------|--------------------|-----------------|-------------------------|-----------|----------------------|
| | | | | | | | | | | B/P/X | |
| | D/M | | | | | | | | | B/P/X | |
| | D/M | | | | | | | | | B/P/X | |

USSGL account 439701 should not have been on the Attribute Table on the original handout.

| Program Rpt Cat | Reimb Flag | Year of BA | Reduction Type | Fund Type | Reporting Type Code | Financing Account Code | TAS Status | Trans. |
|--------------------|---------------|------------------|-------------------|-----------|---------------------------|------------------------------|---------------|--------|
| | | | | ET | Е | N | U | N |
| | | | | ES/ET | E/F/U | N | U | N |
| | | | | EG/EP/ER | E/F/U | N | U/E | X/K/N |