

Modifications to USSGL Account 299100, TC D438 and TC D622

Modification to definition of USSGL Account 299100

Account Title: Other Liabilities - Reductions

Account Number: 299100

Normal Balance: Credit

Definition: Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). [May also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government.](#) The warrant must be issued by yearend. This account does not close at yearend.

Justification: To clarify that USSGL account 299100 could be used for indefinite appropriations derived from the General Fund of the U.S. Government.

Modification to TC D438

D438 To record a refund of trust or special fund receipts that was received in a ~~prior-year~~ [current year](#).

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Modification to TC D622

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

Comment: [Credit USSGL account 299100 if fund withdrawal does not occur simultaneously Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.](#)

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 435400 Appropriation Withdrawn

Proprietary Entry

~~None~~

[Debit 310600 Unexpended Appropriations – Adjustments](#)

[Credit 101000 Fund Balance With Treasury](#)

[Credit 299100 Other Liabilities – Reductions](#)