Proposed New USSGL Accounts 2019:

Account Title: Authority Made Available From Appropriations Previously Precluded From Obligation
Account Number: 415730
Normal Balance: Debit
Definition: The amount of budget authority that becomes available for obligation from appropriations (derived from the General Fund of the U.S. Government) previously precluded from obligation. This occurs when current-year appropriations (derived from the General Fund of the U.S. Government) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439730, "Appropriations Temporarily Precluded From Obligation."

Justification: This account is needed to separate amounts derived from the General Fund of the U.S. Government that becomes available.

Account Title: Appropriations Temporarily Precluded From Obligation
Account Number: 439730
Normal Balance: Credit
Definition: The amount of appropriations (derived from the General Fund of the U.S. Government) that becomes unavailable for obligation until specific legal requirements are met. The use of this USSGL account is restricted. This account does not close at yearend.

Justification: This account is needed for appropriations derived from the General Fund of the U.S. Government that becomes unavailable.
Proposed Changes to current USSGL Accounts 2019

Account Title: Authority Made Available From Receipt or Appropriations (special or trust), Balances Borrowing Authority and Contract Authority Previously Precluded From Obligation
Account Number: 415700
Normal Balance: Debit
Definition: The amount of budget authority that becomes available for obligation from balances of receipts or appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority previously precluded from obligation. This occurs when current-year receipts or appropriations (derived from special or trust non-revolving fund receipts) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439700, "Receipts and Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances."
Justification: This account is needed to separate amounts derived special or trust non-revolving fund receipts that becomes available.

Account Title: Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Account Number: 439700
Normal Balance: Credit
Definition: The amount of appropriations (derived from special and or 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 or trust non-revolving 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. This account does not close at yearend.
Justification: This account is needed for appropriations derived from special or trust non-revolving fund receipts that becomes unavailable.
**Attribute Table Changes for FY 2019:**

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<th>USSGL Acct.</th>
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<th>Exch/Nonexch</th>
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<th>Trading Ptnr</th>
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Validation #XX
Edits: 4, 21, 24, 46 & 47
**TCs with 415700:**

**A192**  To record authority made available from receipt or appropriation balances previously precluded from obligation.

**Comment:**  This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

**Reference:**  USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit  415700  Authority Made Available From Receipt or Appropriations (special or trust),Balances Borrowing Authority and Contract Authority Previously Precluded From Obligation  
Debit  415730  Authority Made Available From Appropriations Previously Precluded From Obligation  
Credit  445000  Unapportioned Authority  
Credit  462000  Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
For TC F132, the debit 439730 and credit 415730 should be shown in a separate TC.

F132  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Receipt or Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry

None
F316  To record the closing of authority other than offsetting collections made available from balances previously precluded from
obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-F318 for authority from offsetting collections.

Budgetary Entry
Debit  439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit  439730  Appropriations Temporarily Precluded From Obligation

Credit  415700  Authority Made Available From Receipt or Appropriations (special or trust), Balances Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit  415730  Authority Made Available From Appropriations Previously Precluded From Obligation

Proprietary Entry
None

F354  To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was
needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year
receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to
cover current-year obligations.

Budgetary Entry
Debit  439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances

Debit  439730  Appropriations Temporarily Precluded From Obligation

Credit  415700  Authority Made Available From Receipt or Appropriations (special or trust), Balances Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit  415730  Authority Made Available From Appropriations Previously Precluded From Obligation
A127  To record budget authority (that is appropriated receipts derived from special or trust fund receipts or the general fund of the U.S. Treasury) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

Comment: The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit  445000  Unapportioned Authority
Debit  462000  Unobligated Funds Exempt From Apportionment
Credit  439700  Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Credit  439730  Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None
A129 To record spending authority from offsetting collections temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

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<tr>
<th>Debit</th>
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<tr>
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<td>Unobligated Funds Exempt From Apportionment</td>
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**Proprietary Entry**

None
B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Special and trust funds use USSGL account 411400. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use Budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry
Debit 439400 Receipts Unavailable for Obligation Upon Collection
Debit 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
Debit 439730 Appropriations Temporarily Precluded From Obligation
Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
Debit 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts
Credit 427300 Interest Collected From Treasury

Proprietary Entry
Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit 101000 Fund Balance With Treasury
To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

**Budgetary Entry**
- **Debit 439400** Receipts Unavailable for Obligation Upon Collection
- **Debit 439700** Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances
- **Debit 439730** Appropriations Temporarily Precluded From Obligation
- **Debit 439800** Offsetting Collections Temporarily Precluded From Obligation
- **Debit 445000** Unapportioned Authority
- **Debit 451000** Apportionments
- **Debit 462000** Unobligated Funds Exempt From Apportionment
  - **Credit 411400** Appropriated Receipts Derived From Available Trust or Special Fund Receipts
  - **Credit 427300** Interest Collected From Treasury

**Proprietary Entry**
- **Debit 134200** Interest Receivable - Investments
- **Credit 101000** Fund Balance With Treasury

**Proprietary Entry**
- None