

**BUDGETARY USSGL ACCOUNT CHANGES – FY 2019**

**Account Title:** Modification adjustment transfer of Borrowing Authority Converted to Cash

**Account Number:** 414201

**Normal Balance:** Credit

**Definition:** Amounts transferred to the General Fund of the U.S. Government by a capital transfer of exercised borrowing authority converted to cash to pay for a Modification Adjustment Transfer (MAT).

**Justification:** If the financing account makes a modification adjustment transfer (MAT) to the general fund, this transfer is recorded as a capital transfer derived from unobligated balances and/or offsetting collections. If there is not enough cash from these sources, the financing fund would exercise borrowing authority to pay the MAT.

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**Account Number:** 435400

**Account Title:** Appropriation Withdrawn

**Normal Balance:** Credit

**Definition:** The amount of indefinite appropriations derived from the general fund of the US Treasury withdrawn due to recoveries of prior- year obligations.

**Justification:** A new USSGL account is needed to withdraw any recoveries of prior-year obligations previously recorded against indefinite appropriations derived from the general fund of the US Treasury. If there are upward adjustments of existing obligations, agency will request Treasury warrant to cover those obligations.

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**Account Number:** 438500

**Account Title:** Temporary Sequester Returned for Cancellation

**Normal Balance:** Debit

**Definition:** The amount of appropriation (derived from the general fund of the US Treasury) or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

**Justification:** In FY 2013, sequestration was recorded for the first time in many fiscal years. In FY 2018, annual or multi-year TAFS will cancel and any temporary sequestration that is unavailable for obligation must be made available for cancellation.

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**Account Title:** Receipts Unavailable for Obligation Upon Collection –~~Current Year Authority~~

**Account Number:** 439400

**Normal Balance:** Credit

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**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 yearend.

**Justification:** Since deleting USSGL account 439401, remove “- Current – Year Authority” from the title of USSGL account 439400.

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~~**Account Title:** Receipts Unavailable for Obligation Upon Collection – Prior Year Balances~~

~~**Account Number:** 439401~~

~~**Normal Balance:** Credit~~

~~**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 balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.~~

~~**Justification:** Until agencies show the legal requirement for this type of budgetary USSGL account, OMB is requesting its deletion.~~

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**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary - **Current-Year Authority**

**Account Number:** 439500

**Normal Balance:** Credit

**Definition:** This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Justification:** Currently, Department of Transportation has an annual administrative limitation on contract authority that includes all budgetary resources (i.e., new budget authority and unobligated balances) so USSGL account 439501 is necessary to establish.

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**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary - **Prior-Year Authority**

**Account Number:** 439501

**Normal Balance:** Credit

**Definition:** Unobligated balance is part of an annual administrative limitation whereby all of the budgetary resources (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements

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are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Justification:** Currently, Department of Transportation has an annual administrative limitation on contract authority that includes all budgetary resources (i.e., new budget authority and unobligated balances) so USSGL account 439501 is necessary to establish.

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**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:** Since deleting USSGL account 439801, remove “- Current – Year Authority” from the title of USSGL account 439800.

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**Account Title:** Offsetting Collections Temporarily Precluded From Obligation –~~Prior Year Balances~~

**Account Number:** ~~439801~~

**Normal Balance:** Credit

**Definition:** ~~The unobligated balance of the amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. The balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.~~

**Justification:** Until agencies show the legal requirement for this type of budgetary USSGL account, OMB is requesting its deletion.