

**FY 2026 USSGL Account 439403 (approved with Ballot 23-02 in May 2023)**

**Account Title:** Anticipated Receipts Unavailable for Obligation Upon Collection

**Account Number:** 439403

**Normal Balance:** Credit

**Definition:** This account is used to record the anticipated receipts that, immediately upon collection, are not available for obligation but for investment.

**Justification:** This account is needed to anticipate receipts that are not immediately available for obligation upon collection but are available for investment.

**Affected TCs:** A122, A211 & F112 (see Budgetary TC Changes handout for details)

**Attribute Table Additions:**

USSGL Acct.	USSGL Account Title	Anticipated	Begin /End	Debit/ Credit	BEA Cat	Reim Flag	Fund Type	Report Type Code	Fin. Acct. Code	TAS Status	Trans Code
439403	Anticipated Receipts Unavailable for Obligation Upon Collection	Y	E	D/C	D/M	D	ES/ET	E/F/U	N	U	N

**Impact on Crosswalks:**

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
439403	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1154	N/A	1290