

## Appropriated Special Fund

### 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:**

USSGL Acct.	USSGL Account Title	Anticipated	Budg /Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
439730	Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C			
415730	Authority Made Available From Appropriation Balances Previously Precluded From Obligation	N	B	D	E	D/C			

USSGL Acct.	Avail Time	BEA Cat	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
439730		D								B/P/X	
415730		D								B/P/X	

USSGL Acct.	Program Rpt Cat	Reimb Flag	Year of BA	Reduct. Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans Code
439730					ES	U	N	U/E	N/X
415730					ES	U	N	U	N

USSGL Account	SF 133	Schedule P	Bal Sheet	Stmt of Net Cost	Stmt of Changes in Net Pos	Stmt of Cust Activ	Stmt of Budg Res	Reclass Stmts
439730	Lines 1020 1134	Lines 1020 1134 5096 5097 5098	N/A	N/A	N/A	N/A	Lines 1051 1290	N/A
415730	Lines 1020 1102	Lines 1020 1102 5096 5097 5098	N/A	N/A	N/A	N/A	Lines 1051 1290	N/A

Validation #XX

Edits: 4, 21, 24, 46 & 47

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**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), ~~Balances~~ Borrowing Authority and Contract Authority Previously Precluded From Obligation

Credit 415730 Authority Made Available From Appropriations Previously Precluded From Obligation

**Proprietary Entry**

None

**[For TC F316, the debit 439730 and credit 415730 should be shown in a separate TC.]**

**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

**[For TC F316, the debit 439730 and credit 415730 should be shown in a separate TC.]**

**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

**Proprietary Entry**

None

**TCs with 439700:**

**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**

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**

None

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**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

**B129** 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