

## Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

### **Per OMB Circular No. A-11:**

1035 Unobligated balance precluded from obligation (limitation on obligations) (-)

In cases where the total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), unobligated balance of mandatory appropriation or contract authority is also precluded in special and non-revolving trust funds.

### **Current USSGL account:**

**Account Title:** Receipts and Appropriations Temporarily Precluded  
From Obligation

**Account Number:** 439700

**Normal Balance:** Credit

**Definition:** The amount of receipts and appropriations that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special 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). The ending balance of this account will be part of the end-of-year balance in the Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend.

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### **Proposed USSGL Account:**

**Account Title:** Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

**Account Number:** 439701

**Normal Balance:** Credit

**Definition:** Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of receipts and appropriations that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds.

**Justification:** To support OMB Circular No. A-11.

### **TC:**

**NEW A124** To record unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation. For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule 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.

### **Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439701 Unobligated Balances of Receipts and Appropriations Temporarily  
Precluded From Obligation

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Attribute Table:

No.	USSGL Account Title	Anticipated	Budg /Prop	Norm Bal	Begin/ End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
439701	Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C			

No.	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading g Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
439701											X	

No.	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
439701			ES/ET	U	N	U	N