

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Current Account Title: Receipts Unavailable for Obligation Upon Collection

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - Current-Year Authority

Account Number: 439400

Normal Balance: Credit

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: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances

Proposed Account Number: 439401

Normal Balance: Credit

Proposed 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 account does not close at yearend. This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

USSGL account 439401 only crosswalks to SF 133/Schedule P line 1020, 1035 (Unobligated balance precluded from obligation (limitation on obligations) (-)) and closes to USSGL account 493400

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																								
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb. Flag	Apport. Cat	Auth. Type	Avail. Time	BEA. Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.	
S/P	1035		Unobligated balance precluded from obligation (limitation on obligations) (-)																					
S/P	1035	439401	Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances		E	D.C.								X		U	U	XN	ES,ET	N	+	-		

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Current Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Proposed Account Title: Appropriations, **Borrowing Authority and Contract Authority** Temporarily Precluded From Obligation - Current-Year Balances

Account Number: 439700

Normal Balance: Credit

Definition: The amount of ~~receipts and~~ appropriations **(derived from special and 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 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.** ~~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. **Justification: To separate Current – Year activity from Prior-Year activity.**

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

Proposed Account Title: ~~Unobligated Balances of Receipts and~~ Appropriations Temporarily Precluded From Obligation - Prior-Year Balances

Account Number: 439701

Normal Balance: Credit

Proposed 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 appropriations **(derived from special and trust non-revolving fund receipts)** that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. **This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.** **Justification: To separate Current – Year activity from Prior-Year activity.**

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Current Account Title: Offsetting Collections Temporarily Precluded From Obligation

Proposed 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: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances

Proposed Account Number: 439801

Proposed Normal Balance: Credit

Proposed Definition: The unobligated balance of the amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This account does not close at yearend. The balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

USSGL account 439801 only crosswalks to SF 133/Schedule P line **1020, 1035** (Unobligated balance precluded from obligation (limitation on obligations) (-)), **1035, 1080, 5091, 5092, 5094, and 5095**, and closes to USSGL account 439800

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																								
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.	
S/P	1035		Unobligated balance precluded from obligation (limitation on obligations) (-)																					
S/P	1035	439401	Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances	E	D/C									X		U	U	X/N	ES/ET	N	+	-		
S/P	1035	439701	Receipts and Appropriations Temporarily Precluded From Obligation - Prior-Year Balances	E	D/C									X		U	U	N	ES/ET	N	+	-		
S/P	1035	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C					MD				X		U	U	X/N	EG/EP/ER	N	+	-		
S	1035	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C					D				X		E		KN	EG	N	+	-		
USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																								
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.	
S	1080		Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)																					
S	1080	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			CP		DM				BP		E		KN	ES/ET	N	+	-		
S	1080	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D				BP		E		KN	EG	N	+	-		
S	1080	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	D/C					D				X		E		KN	EG	N	+	-		

Proposed Budgetary USSGL Accounts Effective Period 06 Fiscal Year 2018

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																							
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	5091		Expiring unavailable balance: Offsetting collections (-)																				
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		DM				B/P			U	X	EG/EPER	N	-	-	
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		DM				X			U	X	EG/EPER	N	-	-	
P	5091	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C			S		MD				X			U	X	EG/EPER	N	-	-	
P	5092		Expired unavailable balance: FOY: Offsetting collections																				
P	5092	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		DM				B/P			U	N	EG/EPER	N	-	-	
P	5092	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		DM				X			U	N	EG/EPER	N	-	-	
P	5092	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C			S		MD				X			U	XN	EG/EPER	N	-	-	

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																							
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type	Avail Time	BEA Cat	Borrow Source	Fed/Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	5094		Canceling unavailable balance: Offsetting collections (-)																				
P	5094	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		DM				B/P			E	K	EG	N	-	-	
P	5094	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		DM				X			E	K	EG	N	-	-	
P	1035	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C			S		D				X			E	K	EG	N	-	-	
P	5095		Expired unavailable balance: FOY: Offsetting collections																				
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		DM				B/P			E	N	EG	N	-	-	
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	E	C			S		DM				X			E	N	EG	N	-	-	
S	1035	439801	Offsetting Collections Temporarily Precluded From Obligation- Prior-Year Balances	E	C			S		D				X			E	N	EG	N	-	-	

There is a copy paste issue above; the last line should be P, 5094 and 5095.

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Current Account Title: Repayment of Repayable Advances

Proposed Account Title: Repayment of Repayable Advances - Current-Year Authority

Account Number: 415900

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval.

Justification: To separate Current – Year activity from Prior-Year activity.

NOTE: Please remove Apportionment_Category attribute domain value E for 415900 on lines 1236 and 1422. I don't know why it is included.

Proposed Account Title: Repayment of Repayable Advances - Prior-Year Balances

Proposed Account Number: 415901

Proposed Normal Balance: Credit

Proposed Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval. The balance is the result of recoveries of prior year obligations.

Justification: To separate Current – Year activity from Prior-Year activity.

USSGL account 415901 only crosswalks to SF 133/Schedule P line 1020, 1023, 1080, 5091, 5092, 5094, and 5095. It also closes to USSGL account 420100.

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule																
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Apport Cat	Auth Type	PY Adj	TAS Status SF 133	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1023		Unobligated balances applied to repay debt (-)													
S/P	1023	415901	Repayment of Repayable Advances - Prior-Year Balances	E	DC		BP	X	U	U	N	ET	N	+		

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Attribute Table:

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
415901	Repayment of Repayable Advances - Prior-Year Balances	N	B	C	E	D/C	B/P		
439401	Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances	N	B	C	E	D/C			
439801	Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances	N	B	C	E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator
										B/P/X	
	D/M									B/P/X	
	D/M									B/P/X	

USSGL account 439701 should not have been on the Attribute Table on the original handout.

**Proposed Budgetary USSGL Accounts
Effective Period 06 Fiscal Year 2018**

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				ET	E	N	U	N
				ES/ET	E/F/U	N	U	N
				EG/EP/ER	E/F/U	N	U/E	X/K/N

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