

## Modifications and Deletions of Budgetary USSGL Accounts Effective FY 22

**Account Title:** Appropriations (special or trust), **Borrowing Authority and Contract Authority**  
Temporarily Precluded From Obligation - Anticipated Current-Year Authority

**Account Number:** 439702

**Normal Balance:** Credit

**Definition:** The amount of anticipated appropriations (derived from special 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 special or trust non-revolving fund receipts anticipated in the current fiscal year that is precluded from obligation at year-end 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 reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Justification:** To make it clear that this USSGL account can be used for Borrowing and Contract Authority as well as Appropriations (special or trust).

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

**Account Number:** ~~439503~~

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

**Definition:** ~~Anticipated Unobligated balance is part of an annual administrative limitation whereby all of the budget resources (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:** USSGL account is no longer needed.