**Modifications to USSGL Account 299100, TC D438 and TC D622**

**Modification to definition of USSGL Account 299100**

**Account Title:** Other Liabilities - Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). May also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must be issued by yearend. This account does not close at yearend.

**Justification:** To clarify that USSGL account 299100 could be used for indefinite appropriations derived from the General Fund of the U.S. Government.

**Modification to TC D438**

**D438** To record a refund of trust or special fund receipts that was received in a ~~prior-year~~ current year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Credit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

**Modification to TC D622**

**D622** To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations.

Comment:Credit USSGL account 299100 if fund withdrawal does not occur simultaneouslyRefer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Credit 435400 Appropriation Withdrawn

**Proprietary Entry**

~~None~~

Debit 310600 Unexpended Appropriations – Adjustments

Credit 101000 Fund Balance With Treasury

Credit 299100 Other Liabilities – Reductions