**Part 1 Fiscal Year 2016 Reporting**

**SUPPLEMENT Section II**

**PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2016:**

**Account Title:** Receipts Unavailable for Obligation Upon Collection

**Account Number:** 439400

**Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, is ~~are~~ 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 ~~are not~~ available for obligation, while the entire amount  ~~remainder~~ of the receipts is ~~only~~ available for investment. This account does not close at yearend.

***Justification: To remove FMS 2108 since it is no longer a statement, remove SF 133 references that are not needed, and to make definition more accurate.***

**PROPOSED TECHNICAL CHANGES TO THE USSGL ACCOUNTS (Does Not Require A Vote)**

**Account Title**: Central Accounting Control Account

**Account Number:** 199900

**Normal Balance:** Debit

**Definition:** This is a control account to reconcile activity related to the Statement of Transactions and Accountability, Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

***Justification: To remove FMS references.***

1 7/21/2016 IRC Handout

**Account Title:** Adjustments to Indefinite Appropriations

**Account Number:** 439100

**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

***Justification: To remove 2108, since it is no longer a statement.***

2 7/21/2016 IRC Handout