

Proposed USSGL Account 436000 and Transaction Code for FY 2016

Account Title: Appropriation Purpose Fulfilled - Balance Not Available

Account Number: 436000

Normal Balance: Credit

Definition: The portion of the unobligated balances in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out. This account does not close at the end of the year.

Justification: USSGL will be used when the purpose has been carried out but there is not explicit enacted language to withdraw the funding and return to Treasury. It reclassifies the amount from an available unobligated balance to an unavailable unobligated balance and will remain open. In this case, 31 U.S.C 1555 is not applicable because the appropriation account is not closing.

Attribute Table:

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
436000	Appropriation Purpose Fulfilled - Balance Not Available	N	B	C	B/E	D/C			

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

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

Crosswalks Impacted:

USSGL Account Number	Balance Sheet	Net Cost	Net Position	Custodial Activity	SF 133	P&F	SBR	Reclassified Balance Sheet	Reclassified Statement of Net Cost	Reclassified Statement of Changes in Net Position
436000	N/A	N/A	N/A	N/A	Lines 1000, 1020, 1031	Line 1000, 1020, 1031	Line 1000, 1020, 1043	N/A	N/A	N/A

F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

Comment: USSGL account remains open at year end. See Office of Management and Budget Circular No. A-11 for additional guidance.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	436000	Appropriation Purpose Fulfilled - Balance Not Available

Proprietary Entry

None