

Previously Approved Fiscal Year 2022 USSGL Accounts

USSGL ACCOUNT	ACCOUNT TITLE	DEFINITION	NORMAL BALANCE	BALLOT #	DATE
421100	Anticipated Reimbursements Used for Substitution of Contract Authority	The estimate of amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. This USSGL account can only be used by the Department of Defense Working Capital Fund.	Credit	21-01	12/3/2020
439502	Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Current-Year Authority	Anticipated authority (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.	Credit	20-02	5/7/2020
439503	Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority	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.	Credit	20-02	5/7/2020
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation – Realized Current-Year Balances Authority	The amount of realized 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 collected 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 does not close at year-end.	Credit	20-02	5/7/2020
439701	Appropriations Temporarily Precluded From Obligation – Realized Prior-Year Authority	Based on situations where total realized 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.	Credit	20-02	5/7/2020
439702	Appropriations (special or trust) Temporarily Precluded From Obligation – Anticipated Current-Year Authority	The amount of anticipated appropriations (derived from special or trust non-revolving fund receipts) 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). This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.	Credit	20-02	5/7/2020
439703	Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority	Based on situations where total anticipated 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.	Credit	20-02	5/7/2020
439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation	The amount of offsetting collections (collected) that becomes unavailable for obligation until specific legal requirements are met. This account does not close at year-end.	Credit	20-02	5/7/2020
439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation	The amount of offsetting collections (anticipated) that becomes unavailable for obligation until specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.	Credit	20-02	5/7/2020
445000	Unapportioned - Unexpired Authority	The amount of realized unobligated budgetary resources not yet apportioned. These funds are not available for obligation.	Credit	20-02	5/7/2020
449000	Anticipated Resources - Unapportioned Authority	The amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation.	Credit	20-02	5/7/2020