

**Proposed Anticipated USSGL Account Changes (Effective FY 2022)**

**Proposed New USSGL Accounts:**

**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Current-Year Authority

**Account Number:** 439502

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Current-Year Authority needs to be separated from Realized Current-Year Authority.

**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:** Anticipated Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

**Account Title:** Appropriations (special or trust) 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) 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.

**Justification:** Anticipated Appropriations from Current-Year Authority needs to be separated from Realized Current-Year Authority.

**Account Title:** Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority

**Account Number:** 439703

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Appropriations from Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

**Account Title:** Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

**Account Number:** 439801

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Offsetting Collections Precluded From Obligation needs to be separated from Collected Offsetting Collections Precluded From Obligation.

**Account Title:** Anticipated Resources - Unapportioned Authority

**Account Number:** 449000

**Normal Balance:** Credit

**Definition:** The amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

**Justification:** Anticipated Resources – Unapportioned Authority needs to be separated from Unapportioned – Unexpired Authority.

### **Proposed Modifications to Existing USSGL Account:**

**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary – **Realized** Current-Year Authority

**Account Number:** 439500

**Normal Balance:** Credit

**Definition:** ~~This~~ **Realized** 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.

**Justification:** Anticipated Current-Year Authority needs to be separated from Realized Current-Year Authority.

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

**Account Number:** 439501

**Normal Balance:** Credit

**Definition:** **Realized** ~~u~~nobligated balance is part of an annual administrative limitation whereby all of the budgetary 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:** Anticipated Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

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

**Account Number:** 439700

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Appropriations from Current-Year Authority needs to be separated from Realized Current-Year Authority.

**Account Title:** Appropriations Temporarily Precluded From Obligation – [Realized](#) Prior-Year Authority

**Account Number:** 439701

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Appropriations from Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

**Account Title:** Offsetting Collections ([Collected](#)) Temporarily Precluded From Obligation

**Account Number:** 439800

**Normal Balance:** Credit

**Definition:** 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.

**Justification:** Anticipated Offsetting Collections Precluded From Obligation needs to be separated from Collected Offsetting Collections Precluded From Obligation.

**Account Title:** Unapportioned - [Unexpired](#) Authority

**Account Number:** 445000

**Normal Balance:** Credit

**Definition:** The amount of [realized](#) unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

**Justification:** Anticipated Resources – Unapportioned Authority needs to be separated from Unapportioned – Unexpired Authority.

**Proposed New TCs:**

**A117** To record anticipated spending authority from offsetting collection temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 439700, 439730, and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 439801 Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

**Proprietary Entry**

None

**A121** To record anticipated authority temporarily unavailable pursuant to public law.

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 439502 Authority Unavailable for Obligation Pursuant to Public Law – Temporary - Anticipated Current-Year Authority

**Proprietary Entry**

None

**A144** To withdraw recoveries of anticipated prior-year obligations and/or nonexpenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

**Comment:** The balance in USSGL account 439701 should be reflected as part of the end-of year balance on Schedule N: Special and Trust Fund Receipts Schedule of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 439703 Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority

**Proprietary Entry**

None

**A147** To record anticipated budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

**Comment:** The balance in USSGL accounts 439700 and 439800 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 439702 Appropriations (special or trust), Temporarily Precluded From Obligation – Anticipated Current-Year Authority

**D625** To record anticipated unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 439503 Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority

**Proprietary Entry**

None

**F127** To record an adjustment to anticipated authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule P.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 439502 Authority Unavailable for Obligation Pursuant to Public Law – Temporary - Anticipated Current-Year Authority

Credit 449000 Anticipated Resources – Unapportioned Authority

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**F319** To record closing of anticipated unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

**Budgetary Entry**

Debit 439703 Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority

Credit 449000 Anticipated Resources – Unapportioned Authority

**Proprietary Entry**

None

**F397** To close anticipated authority for obligation pursuant to public law – temporary – prior-year authority.

**Budgetary Entry**

Debit 439503 Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority

Credit 449000 Anticipated Resources – Unapportioned Authority

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Proposed Modifications to Existing TCs:**

**A102** To record an anticipated appropriation.

**Comment:** For receipt of appropriation, see USSGL TC A104.

**Budgetary Entry**

Debit 412000 Anticipated Indefinite Appropriations

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 462000 Unobligated Funds Exempt From Apportionment~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, an anticipated appropriation would need to be posted to either USSGL account 449000 or 469000.

**A114** To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**

Debit 421500 Anticipated Expenditure Transfers from Trust Funds

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 462000 Unobligated Funds Exempt From Apportionment~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, an anticipated appropriation expenditure transfer would need to be posted to either USSGL account 449000 or 469000.



**A118** To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated resources would need to be posted to USSGL account 449000.

**A123** To record the realization of previously anticipated authority. ~~for programs exempt from apportionment.~~

**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134.

USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620. For programs exempt from apportionment, use USSGL accounts 462000 and 469000. For status of budgetary resources at the apportionment level use USSGL accounts 451000 and 459000. For unapportioned authority, use USSGL accounts 445000 and 449000.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 449000 Anticipated Resources – Unapportioned Authority

Debit 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 445000 Unapportioned Authority

Credit 451000 Apportionments

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** To more clearly explain the correct way to record the realization of previously anticipated authority.

**A128** To record authority temporarily unavailable pursuant to public law.

**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law -  
Temporary - Current-Year Authority

**Proprietary Entry**

None

**A140** To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 406000 Anticipated Collections From Non-Federal Sources

Debit 407000 Anticipated Collections From Federal Sources

Debit 431000 Anticipated Recoveries of Prior-Year Obligations

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated collections would need to be recorded in USSGL account 449000.

**A142** To record anticipated nonexpenditure transfers to a General Fund Receipt Account.  
**Comment:** See USSGL TC A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government -  
Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government -  
Prior-Year Balances

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated nonexpenditure transfers would need to be recorded in USSGL account 449000.

**A143** To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC B425 if a contingent liability was previously recorded.

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government -  
Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government -  
Prior-Year Balances

**Proprietary Entry**

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital  
Transfers

Credit 297000 Liability for Capital Transfers

**Justification:** With the addition of proposed USSGL account 449000, anticipated capital transfers would need to be recorded in USSGL account 449000.

**A164** To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 404400 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated reductions would need to be recorded in USSGL accounts 449000 or 469000.

**A178** To record anticipated adjustments/decreases to contract authority.

**Comment:** Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 403400 Anticipated Adjustments to Contract Authority

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated adjustments would need to be recorded in USSGL accounts 449000 or 469000.

**A213** To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

**Comment:** See Office of Management and Budget Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Appropriation Reduced by Offsetting Collections or Offsetting Receipts

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated offsetting collections would need to be recorded in USSGL account 449000.

**A402** To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**

Debit 416500 Allocations of Authority - Anticipated From Invested Balances

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 462000 Unobligated Funds Exempt From Apportionment~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated transfers-in would need to be recorded in USSGL account 449000.

**A468** To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**

Debit 416000 Anticipated Transfers - Current-Year Authority

Debit 418000 Anticipated Transfers - Prior-Year Balances

Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 462000 Unobligated Funds Exempt From Apportionment~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated transfer-ins would need to be recorded in either USSGL account 449000 or 469000.

**A470** To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 416000 Anticipated Transfers - Current-Year Authority

Credit 418000 Anticipated Transfers - Prior-Year Balances

Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative

Change of Purpose

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, an anticipated transfer-out would need to be recorded in either USSGL account 449000 or 469000.

**A702** To record anticipated reimbursements.

**Comment:** See USSGL TC A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**

Debit 421000 Anticipated Reimbursements and Other Income

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 462000 Unobligated Funds Exempt From Apportionment~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, anticipated reimbursements would need to be recorded in either USSGL account 449000 or 469000.

**D108** To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 445000 or 462000. Also post USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TC A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

~~Credit 406000 Anticipated Collections From Non-Federal Sources~~

~~Credit 407000 Anticipated Collections From Federal Sources~~

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Credit 465000 Allotments - Expired Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152200 Inventory Held in Reserve for Future Sale

Credit 152500 Inventory - Raw Materials

Credit 152600 Inventory - Work-in-Process  
Credit 152700 Inventory - Finished Goods  
Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 157100 Stockpile Materials Held in Reserve  
Credit 157200 Stockpile Materials Held for Sale  
Credit 159100 Other Related Property  
Credit 171100 Land and Land Rights  
Credit 171200 Improvements to Land  
Credit 172000 Construction-in-Progress  
Credit 173000 Buildings, Improvements, and Renovations  
Credit 174000 Other Structures and Facilities  
Credit 175000 Equipment  
Credit 181000 Assets Under Capital Lease  
Credit 182000 Leasehold Improvements  
Credit 183000 Internal-Use Software  
Credit 183200 Internal-Use Software in Development  
Credit 184000 Other Natural Resources  
Credit 189000 Other General Property, Plant, and Equipment  
Credit 199000 Other Assets  
Credit 610000 Operating Expenses/Program Costs  
Credit 640000 Benefit Expense  
Credit 690000 Non-Production Costs

**D624** To record unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.

**Budgetary Entry**

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439501 Authority Unavailable for Obligation Pursuant to Public Law -  
Temporary - Prior-Year Authority

**Proprietary Entry**

None



**F104** To record adjustments for anticipated nonexpenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

~~Debit 462000 Unobligated Funds Exempt From Apportionment~~

Debit 469000 Anticipated Resources – Programs Exempt From Apportionment

Credit 416000 Anticipated Transfers - Current-Year Authority

Credit 416500 Allocations of Authority - Anticipated From Invested Balances

Credit 418000 Anticipated Transfers - Prior-Year Balances

Credit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative

Change of Purpose

**Proprietary Entry**

None

**Justification:** To update the closing TC for proposed new USSGL account 449000.

**F112** To record adjustments for anticipated resources not realized.

**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or Receipts

~~Debit 413100 Current Year Indefinite Contract Authority Realized~~

~~Debit 414100 Current Year Indefinite Borrowing Authority Realized~~

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

~~Debit 451000 Apportionments~~

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

~~Credit 403200 Estimated Indefinite Contract Authority~~

~~Credit 404200 Estimated Indefinite Borrowing Authority~~

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

Credit 412000 Anticipated Indefinite Appropriations

Credit 421000 Anticipated Reimbursements and Other Income

Credit 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 449000 Anticipated Resources – Unapportioned Authority

~~Credit 445000 Unapportioned Authority~~

Credit 469000 Anticipated Resources – Programs Exempt From Apportionment

**Proprietary Entry**

None

**Justification:** To update the TC for USSGL account additions and deletions.

**F114** To record adjustments for anticipated reductions not realized.

**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 403400 Anticipated Adjustments to Contract Authority

Debit 404400 Anticipated Reductions to Borrowing Authority

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government -  
Current-Year Authority

Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government -  
Prior-Year Balances

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, an anticipated reduction would need to be posted to USSGL account 449000.

**F116** To record adjustments for resources realized in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**

Debit 406000 Anticipated Collections From Non-Federal Sources

Debit 407000 Anticipated Collections From Federal Sources

Debit 412000 Anticipated Indefinite Appropriations

Debit 421000 Anticipated Reimbursements and Other Income

Debit 421500 Anticipated Expenditure Transfers from Trust Funds

Debit 431000 Anticipated Recoveries of Prior-Year Obligations

~~Credit 445000 Unapportioned Authority~~

Credit 449000 Anticipated Resources – Unapportioned Authority

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, adjustments to anticipated accounts would need to be posted to USSGL account 449000.

**F118** To record adjustments for reductions to resources in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

~~Debit 445000 Unapportioned Authority~~

Debit 449000 Anticipated Resources – Unapportioned Authority

Credit 403400 Anticipated Adjustments to Contract Authority

Credit 404400 Anticipated Reductions to Borrowing Authority

Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government -

Current-Year Authority

**Proprietary Entry**

None

**Justification:** With the addition of proposed USSGL account 449000, adjustments to anticipated accounts would need to be posted to USSGL account 449000.