This interim guidance addresses the reclassification of balances currently captured in SGL account 4395 in fiscal year 2000, related to receipts collected that were/are not available for obligation immediately, to the new SGL account 4394 for fiscal year 2001. Legislation authorizing the collection of these receipts may specify that the receipts, or a portion thereof, are not immediately available for obligation or are available for obligation at a specified time in the future. The following entry should be made after the standard closing entries for fiscal year 2000, but before establishing a beginning trial balance for fiscal year 2001. For example, after the standard closing process, the trial balance for fiscal year 2000 should include SGL account 4395; however, the beginning trial balance for fiscal year 2001 should include SGL account 4394.

**Debit 4395 Authority Unavailable Pursuant to Public Law-Temporary Credit 4394 Receipts Not Available for Obligation Upon Collection (new 2001)**

It is recommended that a FACTS II footnote be attached to 4394 to briefly explain the reclassification from 4395. It is also recommended that a similar footnote accompany the Statement of Budgetary Resources to briefly explain the reclassification.

The SGL account 4394 Receipts Not Available for Obligation Upon Collection was proposed to the SGL Board on February 17, 2000. The scenario detailing the proper usage and reporting of this SGL account can be found on the SGL web page, [www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl) under APPROVED SCENARIOS, Receipts Not Available for Obligation Upon Collection.

**PLEASE NOTE** that this interim guidance does not pertain to all Treasury Appropriation Fund Symbols (TAFS) that report SGL account 4395, but only those TAFS that collect receipts that are not immediately available for obligation. ALSO NOTE that only the portion of the funds currently captured in 4395 that pertain to receipts collected but are not immediately available for obligation should be reclassified to 4394.

This interim guidance does not pertain to receipts that are available for obligation but are precluded from obligation during the year or at year-end due to a provision of law, such as a benefit formula or statutory limitation. Accounting and reporting guidance for these receipts can also be found on the SGL web page, [www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl) under APPROVED SCENARIOS, Authority Temporarily Precluded from Obligation and Interim Guidance- Accounting for Authority Temporarily Precluded from Obligation.