**Proposed New USSGL Accounts 439403 and 490110**

**Effective FY 24:**

**Account Title**: Reinstated Delivered Orders - Obligations, Unpaid

**Account Number**: 490110

**Normal Balance**: Credit

**Definition**: This account is used to reinstate the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

**Justification:** For situations where there is a downward adjustment of a prior year unpaid obligation and an outstanding valid obligation, USSGL account 490110 reestablishes the delivered order, unpaid obligation.

**Affected TCs: D109 & F331 (see Budgetary TC Revisions handout for details)**

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

**Account Number**: 439403

**Normal Balance:** Credit

**Definition:** This account is used to record the anticipated receipts that, immediately upon collection, are not available for obligation but for investment.

**Justification:** This account is needed to anticipate receipts that are not immediately available for obligation upon collection but are available for investment.

**Affected TCs: A122, A203 & F112 (see Budgetary TC Revisions handout for details)**

**Attribute Table Additions:**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL****Acct.** | **USSGL Account Title** | **Antici-****pated**  | **Apport Cat** | **PYA** | **Begin****/End** | **Debit/****Credit** | **BEA Cat** | **Reim****Flag** | **Fund****Type** | **Report****Type Code** | **Fin.****Acct.****Code** | **TAS****Status** | **Trans Code** |
| **490110****(FY 24)** | Reinstated Delivered Orders - Obligations, Unpaid  | N | A/B/E | P/X | E | D/C | D/M | D/R | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| **439403****(FY 24)** | Anticipated Receipts Unavailable for Obligation Upon Collection | Y | B |  | E | D/C | D/M | D | ES/ET | E/F/U | N | U | N |

**Impact on Crosswalks:**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL****Account** | **Balance****Sheet** | **Net****Cost** | **Net****Position** | **Custodial** **Activity** | **Reclassified Balance Sheet** | **Reclassified****Net Cost** | **Reclassified****Net****Position** | **SF133** | **Schedule P** | **SBR** |
| **490110****(FY 24)** | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 10473012 3050 | 10473012 3050 | 1071 |
| **439403\* (FY 24)****(FY** | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1154**\***1254**\*** | N/A | 1290**\*** |

**\*Because SF133 line titles will need to be amended in the next OMB Circular No. A-11, this USSGL account will not currently be reflected in the TFM.**