**Account Title:** Other General Fund Financing Sources

**Account Number:** 579010

**Normal Balance:** Debit

**Definition:** This account is used to record amounts that are authorized by law to be financed by the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Justification:** Enables the General Fund of the U.S. Government to properly identify amounts which are authorized by law to be financed by the General Fund of the U.S. Government, but have not yet been provided for in other accounts. Establishes an offset to agencies 579001G to enable proper IGT eliminations.

**Attribute Table:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/Prop** | **Norm Bal** | **Begin/End** | **Debit/Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 579010 | Other General Fund Financing Sources | N | P | D | E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Avail Time** | **BEA Cat** | **Borrow Source** | **Budgetary Impact Indicator** | **Cohort Yr** | **Cust/ Noncust** | **Exch/ Nonexch** | **Fed/ NonFed** | **Trading Ptnr** | **Trading Ptnr Main** | **PY Adj** | **Program Indicator** |
|  |  |  |  |  |  |  | F/Z | ### | #### |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Rpt Cat** | **Reimb Flag** | **Year of BA** | **Reduction Type** | **Fund Type** | **Reporting Type Code** | **Financing Account Code** | **TAS Status** | **Trans. Code** |
|  |  |  |  | GA | U | N | U | N |

**Financial Statements:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Account** | **Balance Sheet** | **Statement of Net Cost** | **Stateemet of Net**  **Position** | **Statement of Custodial**  **Activity** | **Reclassified**  **Balance**  **Sheet** | **Reclassified**  **Statement of Net Cost** | **Reclassified Statement of Changes in**  **Net Position** |
| 579010 | N/A | N/A | N/A | N/A | Line 9.2 | N/A | Line 8.8 |

**RC Table:** 37

**Account Title:** Other Non-Budgetary Financing Sources for Debt Accruals/Amortization

**Account Number:** 579001

**Normal Balance:** Credit

**Definition**: This accounts if for Treasury's Bureau of the Fiscal Service use, to record accruals and amortization related to debt that have not yet been outlaid. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Justification:** To distinguish debt amortization and accrual activity from other activity yet to be financed by the General Fund of the U.S. Government, so that it can be properly identified and eliminated through the IGT process.

**Attribute Table:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/Prop** | **Norm Bal** | **Begin/End** | **Debit/Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 579001 | Other Non-Budgetary Finacing Sources for Debt Accruals/Amortization | N | P | C | E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Avail Time** | **BEA Cat** | **Borrow Source** | **Budgetary Impact Indicator** | **Cohort Yr** | **Cust/ Noncust** | **Exch/ Nonexch** | **Fed/ NonFed** | **Trading Ptnr** | **Trading Ptnr Main** | **PY Adj** | **Program Indicator** |
|  |  |  |  |  |  |  | G | ### | #### |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Rpt Cat** | **Reimb Flag** | **Year of BA** | **Reduction Type** | **Fund Type** | **Reporting Type Code** | **Financing Account Code** | **TAS Status** | **Trans. Code** |
|  |  |  |  | EG | U | N | U | N |

**Financial Statements:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Account** | **Balance Sheet** | **Statement of Net Cost** | **Stateemet of Net**  **Position** | **Statement of Custodial**  **Activity** | **Reclassified**  **Balance**  **Sheet** | **Reclassified**  **Statement of Net Cost** | **Reclassified Statement of Changes in**  **Net Position** |
| 579001 | Line 33 | N/A | Line 13 | N/A | Line 9.2 | N/A | Line 8.6 |

**RC Table:** 37

**Validation Impact: Yes/No?**

Yes: USSGL account will be limited to TAFS 20X0550 and 20\_1875

**For FY 2017**

**Account Title:** Liability for Fund Balance While Awaiting a Warrant

**Account Number:** 209010

**Normal Balance:** Credit

**Definition:** The General Fund of the U.S. Government’s liability for Fund Balance with Treasury while awaiting a warrant. This account corresponds to the Federal reporting entity's Fund Balance with Treasury While Awaiting a Warrant (USSGL account 109000). The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account is for the General Fund of the U.S. Governement use only. This account does not close at yearend.

**Justification:** Establishes an offset to agencies 109000 in order to enable proper IGT eliminations under a continuing resolution.

**Attribute Table:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/Prop** | **Norm Bal** | **Begin/End** | **Debit/Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 209010 | Liability for Fund Balance while Waiting a Warrant | Y | P | C | E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Avail Time** | **BEA Cat** | **Borrow Source** | **Budgetary Impact Indicator** | **Cohort Yr** | **Cust/ Noncust** | **Exch/ Nonexch** | **Fed/ NonFed** | **Trading Ptnr** | **Trading Ptnr Main** | **PY Adj** | **Program Indicator** |
|  |  |  |  |  |  |  | F | ### | #### |  |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Rpt Cat** | **Reimb Flag** | **Year of BA** | **Reduction Type** | **Fund Type** | **Reporting Type Code** | **Financing Account Code** | **TAS Status** | **Trans. Code** |
|  |  |  |  | GA | U | N | U | N |

**Financial Statements:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Account** | **Balance Sheet** | **Statement of Net Cost** | **Stateemet of Net**  **Position** | **Statement of Custodial**  **Activity** | **Reclassified**  **Balance**  **Sheet** | **Reclassified**  **Statement of Net Cost** | **Reclassified Statement of Changes in**  **Net Position** |
| 209010 | N/A | N/A | N/A | N/A | Line 7.12 | N/A | N/A |

**RC Table:** 40

**Validation: Yes/No?**

Yes validation 37