

New and Revised Budgetary USSGL Accounts

FY 26 Proposed Revisions:

Account Title: Undelivered Orders - Obligations Transferred, Unpaid - No Offset

Account Number: 483100

Normal Balance: Credit

Definition: This account is used to record the amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This account is not offset by a **direct federal receivable from invested balances recorded in USSGL account 416600 or 416612;** **a reimbursable uncollected federal payment recorded in USSGL account 422100 or 425100;** or **reimbursable cash advances recorded in USSGL account 422200.** This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: *As Fiscal Service and OMB work together to develop a comprehensive Non-Expenditure Transfer Scenario, we have become aware of additional clarification necessary for the new reporting requirements.*

Account Title: Undelivered Orders - Obligations Transferred, Unpaid - With Offset

Account Number: 483110

Normal Balance: Credit

Definition: This account is used to record the amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This account is offset by a **direct federal receivable from invested balances recorded in USSGL account 416600 and/or 416612;** **a reimbursable uncollected federal payment recorded in USSGL account 422100 or 425100;** or **reimbursable cash advances recorded in USSGL account 422200.** This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: *As Fiscal Service and OMB work together to develop a comprehensive Non-Expenditure Transfer Scenario, we have become aware of additional clarification necessary for the new reporting requirements.*

Account Title: Delivered Orders - Obligations Transferred, Unpaid - No Offset

Account Number: 493100

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This account is not offset by a **direct federal receivable from invested balances recorded in USSGL account 416600 and/or 416612; a reimbursable uncollected federal payment recorded in USSGL account 422100 or 425100; or reimbursable cash advances recorded in USSGL account 422200.** This includes amounts 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. Although the normal balance for this account is credit, it is acceptable in certain instances, for this account to have a debit balance.

Justification: *As Fiscal Service and OMB work together to develop a comprehensive Non-Expenditure Transfer Scenario, we have become aware of additional clarification necessary for the new reporting requirements.*

Account Title: Delivered Orders - Obligations Transferred, Unpaid - With Offset

Account Number: 493110

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This account is offset by a **direct federal receivable from invested balances recorded in USSGL account 416600 and/or 416612; a reimbursable uncollected federal payment recorded in USSGL account 422100 or 425100; or reimbursable cash advances recorded in USSGL account 422200.** This Includes amounts 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: *As Fiscal Service and OMB work together to develop a comprehensive Non-Expenditure Transfer Scenario, we have become aware of additional clarification necessary for the new reporting requirements.*

FY 27 Proposed Additions:

Account Title: Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts – Prior Year

Account Number: 411310

Normal Balance: Debit

Definition: This account is used to record the amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account for a prior year appropriation. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account). This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received." Department of Interior use only.

Justification: *Added because Department of Interior needs an account similar to USSGL account 411300, but for prior year use. This is agency specific.*

Affected TCs: A219, F302

Account Title: Actual Repayments of Appropriated Debt, Current-Year Authority

Account Number: 414610

Normal Balance: Credit

Definition: This account is used to record amounts actually transferred during the fiscal year for repayment of appropriated debt. This USSGL account is to be used by only the Department of Energy.

Justification: *To provide a mechanism for Department of Energy to post the repayment of appropriated debt. This is agency specific.*

Affected TCs: B147, F302

Account Title: Permanent Reduction - New Budget Authority – Capital Transfer - Derived from the General Fund of the U.S. Government

Account Number: 439210

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority permanently reduced by enacted legislation via a capital transfer to TAS (Miscellaneous Receipt Account, i.e. 3241). For amounts appropriated from the General Fund of the U.S. Government (where an appropriation warrant was not originally recorded), there is an impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

Justification: *This proposed new USSGL account aligns with the creation of new BETCs for reductions (i.e. rescissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).*

Affected TCs: A207, F302

Account Title: Permanent Reduction - New Budget Authority – Capital Transfer - Derived from Sources Other Than the General Fund of the U.S. Government

Account Number: 439220

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority permanently reduced by enacted legislation via a capital transfer to TAS (Miscellaneous Receipt Account e.g. 3230, 3231, 3232, 3233, 3234, 3240, and 3242). For amounts appropriated from the special/trust fund receipts, offsetting collections, or exercised borrowing authority, there is an impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

Justification: *This proposed new USSGL account aligns with the creation of new BETCs for reductions (i.e. rescissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).*

Affected TCs: A133, A144, A145, and F302

Account Title: Permanent Reduction - New Budget Authority – Borrowing Authority and Contract Authority

Account Number: 439230

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority permanently reduced by enacted legislation for reductions in borrowing authority and contract authority where there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

Justification: *With the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund), this new USSGL account aligns.*

Affected TCs: A131, F304

Account Title: Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived from the General Fund of the U.S. Government

Account Number: 439310

Normal Balance: Credit

Definition: This account is used to record the amount of prior-year balances permanently reduced by enacted legislation via a capital transfer to TAS (Miscellaneous Receipt Account, i.e. 3241). For amounts appropriated from the General Fund of the U.S. Government (where an appropriation warrant was not originally recorded), there is an impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction - Prior-Year Balances."

Justification: *This proposed new USSGL account aligns with the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).*

Affected TCs: A207, F302

Account Title: Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived from Sources Other Than the General Fund of the U.S. Government

Account Number: 439320

Normal Balance: Credit

Definition: This account is used to record the amount of prior-year balances permanently reduced by enacted legislation via a capital transfer to TAS (Miscellaneous Receipt Account e.g. 3230, 3231, 3232, 3233, 3234, 3240, and 3242). For amounts appropriated from the special/trust fund receipts, offsetting collections, or exercised borrowing authority, there is an impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction – Prior-Year Balances."

Justification: *This proposed new USSGL account aligns with the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).*

Affected TCs: A133, A144, A145, and F302

Definition: Account Title: Permanent Reduction – Prior-Year Balances – Borrowing Authority and Contract Authority

Account Number: 439330

Normal Balance: Credit

Definition: This account is used to record the amount of prior-year balances permanently reduced by enacted legislation for reductions in borrowing authority and contract authority where there is no impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction - Prior-Year Balances."

Justification: *With the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund), this new USSGL account aligns.*

Affected TCs: A131, F304

Account Title: Undelivered Orders - Obligations Transferred, Unpaid - With Offset and FBWT

Account Number: 483120

Normal Balance: Credit

Definition: This account is used to record the amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This account is offset by unfilled customer orders with advance (USSGL 422200). This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: *This USSGL account is needed to ensure that agencies can report the appropriate budgetary account through the CARS module, their financial accounting systems, and GTAS from the beginning of the process.*

Affected TCs: A515, A517, F332

Account Title: Delivered Orders - Obligations Transferred, Unpaid - With Offset and FBWT

Account Number: 493120

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This account is offset by unfilled customer orders with advance (USSGL 422200). This includes amounts 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: *This USSGL account is needed to ensure that agencies can report the appropriate budgetary account through the CARS module, their financial accounting systems, and GTAS from the beginning of the process.*

Affected TCs: A515, A517, F325

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES						TAS ATTRIBUTES				
USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/ Prop	Norm Bal	Begin / End	Debit/ Credit	Auth Type Code	BEA Cat	PY Adj	Reimb Flag	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
411310	Appropriated Receipts Derived From Unavailable Trust of Special Fund Receipts – Prior Year	N	B	D	E	D/C	P	D/M	X	D	ES/ET	E/F/U	N	U	N
414610	Actual Repayment of Appropriated Debt, Current-Year Authority	N	B	C	E	C	P	M	X	D	EG/ES	E/F/U	N	U	N
439210	Permanent Reduction - New Budget Authority – Capital Transfer – Derived From The General Fund of the U.S. Government	N	B	C	E	C	D/P/R	D/M	X	D	EC/EG/EM/EP/ER/ES	E/F/U	N	U	X/N
439220	Permanent Reduction - New Budget Authority – Capital Transfer - Derived from Sources Other Than the General Fund of the U.S. Government	N	B	C	E	C	D/P/R/S/X	D/M	X	D	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
439230	Permanent Reduction - New Budget Authority – Borrowing Authority and Contract Authority	N	B	C	E	C	B/C	D/M	X	D	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
439310	Permanent Reduction - Prior-Year Balances - Capital Transfer – Derived From the General Fund of the U.S. Government	N	B	C	E	C	D/P/R	D/M	X	D	EC/EG/EM/EP/ER/ES	E/F/U	N	U	X/N
439320	Permanent Reduction - Prior-Year Balances - Capital Transfer - Derived from Sources Other Than the General Fund of the U.S. Government	N	B	C	E	C	D/P/R/X	D/M	X	D	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
439330	Permanent Reduction – Prior-Year Balances – Borrowing Authority and Contract Authority	N	B	C	E	C	B/C	D/M	X	D	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
483120	Undelivered Orders – Obligations Transferred, Unpaid, With Offset and FBWT	N	B	C	E	D/C		D/M	X	R	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
493120	Delivered Orders – Obligations Transferred, Unpaid, With Offset and FBWT	N	B	C	E	D/C		D/M	X	R	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Net Cost	RSCNP	SF133	Schedule P	SBR
411310	N/A	N/A	N/A	N/A	N/A	N/A	1042	1042	1071
414610	N/A	N/A	N/A	N/A	N/A	N/A	1236	1236	1290
439210	N/A	N/A	N/A	N/A	N/A	N/A	1130, 1174, 1230, 1274	1130, 1174, 1230, 1274	1290
439220	N/A	N/A	N/A	N/A	N/A	N/A	1130, 1174, 1230, 1274, 1721, 1821	1130, 1174, 1230, 1274, 1721, 1821	1290 1890
439230	N/A	N/A	N/A	N/A	N/A	N/A	1320, 1420, 1520, 1620	1320, 1420, 1520, 1620, 5052	1490 1690
439310	N/A	N/A	N/A	N/A	N/A	N/A	1131, 1230	1131, 1230	1290
439320	N/A	N/A	N/A	N/A	N/A	N/A	1131, 1230	1131, 1230	1290 1890
439330	N/A	N/A	N/A	N/A	N/A	N/A	1131, 1230, 1520, 1620	1131, 1230, 1520, 1620, 5052	1290 1690
483120	N/A	N/A	N/A	N/A	N/A	N/A	3030, 3031, 3050, 5342, 5344	3030, 3031, 3050, 5342	N/A
493120	N/A	N/A	N/A	N/A	N/A	N/A	3030, 3031, 3050, 5342, 5344	3030, 3031, 3050, 5342	N/A

FY 27 Proposed Revisions:

Account Title: Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts – Current Year

Account Number: 411300

Normal Balance: Debit

Definition: This account is used to record the amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account for a current year appropriation. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account). This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received."

Justification: *Updating to make USSGL account 411300 specifically for current year appropriations. This update relates to proposed new USSGL account 411310.*

Account Title: Definite Appropriation - Adjustments for Special or Trust Fund Share - Prior Year

Account Number: 411912

Normal Balance: Credit

Definition: The amount of budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund; or for the special fund share derived from the Reclamation Fund where a prior year appropriation act is cited. Corps of Engineers - Civil Works and Department of Interior use only.

Justification: *Updating so that USSGL account 411912 will be applicable to Department of Interior. This is agency specific.*

Account Title: Anticipated Definite Appropriation - Adjustments for **Special or** Trust Fund Share - Prior Year

Account Number: 412050

Normal Balance: Credit

Definition: The amount of anticipated budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund; **or for the special fund share derived from the Reclamation Fund** where a prior year appropriation act is cited. Corps of Engineers - Civil Works **and Department of Interior** use only.

Justification: *Updating so that USSGL account 412050 will be applicable to Department of Interior. This is agency specific.*

Account Title: Actual Repayments of Debt, Current-Year Authority

Account Number: 414600

Normal Balance: Credit

Definition: This account is used to record amounts actually transferred ~~by non-expenditure transfer~~ during the fiscal year from current-year resources to repay debt. This also includes amounts actually transferred ~~by non-expenditure transfer~~ during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash, **repayable advances, and appropriated debt.**

Justification: *Updating to clarify that USSGL account 414600 is not for repayable advances or appropriated debt.*

Account Title: Permanent Reduction - New Budget Authority – Recission Warrant

Account Number: 439200

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority permanently reduced by enacted legislation via a recission warrant. For amounts appropriated from the General Fund of the U.S. Government where an appropriation warrant was originally recorded, or from unavailable receipts, there is an impact on fund balance. ~~However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts.~~ Amounts classified as temporary reductions of new budget authority are posted to USSGL account 438200, "Temporary Reduction - New Budget Authority."

Justification: *With the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund), this new USSGL account aligns.*

Account Title: Permanent Reduction - Prior-Year Balances – Recission Warrant

Account Number: 439300

Normal Balance: Credit

Definition: This account is used to record the amount of prior-year balances permanently reduced by enacted legislation via a recission warrant. For amounts appropriated from the General Fund of the U.S. Government where an appropriation warrant was originally recorded, or from unavailable receipts, there is an impact on fund balance. ~~However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts.~~ Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 438300, "Temporary Reduction - Prior-Year Balances."

Justification: *With the creation of new BETCs for reductions (i.e. recissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund), this new USSGL account aligns.*