

**U.S. STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #26-01**

The USSGL staff presented the Draft Voting Ballot #26-01 at the April 22, 2026, USSGL IRC meeting.

Please indicate the agency’s vote by marking “Yes” or “No” on the voting ballot for each proposal to revise the USSGL account. (Please provide a detailed justification for all “No” votes.)

USSGL Board Members will vote using Microsoft Forms or e-mail their scanned ballot to [USSGLTeam@fiscal.treasury.gov](mailto:USSGLTeam@fiscal.treasury.gov). The Microsoft Forms link will be provided to the voting USSGL IRC board members.

Fiscal Service must receive the agency’s votes by **EST. 12:00 PM May 14, 2026**.

**FISCAL YEAR 2026**

**ADD:**

133900 Yes \_\_\_ No \_\_\_  
293900 Yes \_\_\_ No \_\_\_

**CHANGE**

110900 Yes \_\_\_ No \_\_\_  
125000 Yes \_\_\_ No \_\_\_  
199500 Yes \_\_\_ No \_\_\_  
483100 Yes \_\_\_ No \_\_\_  
483110 Yes \_\_\_ No \_\_\_  
493100 Yes \_\_\_ No \_\_\_  
493110 Yes \_\_\_ No \_\_\_

**DELETE:**

**FISCAL YEAR 2027**

**ADD:**

310610 Yes \_\_\_ No \_\_\_  
411330 Yes \_\_\_ No \_\_\_  
414610 Yes \_\_\_ No \_\_\_  
439210 Yes \_\_\_ No \_\_\_  
439220 Yes \_\_\_ No \_\_\_  
439230 Yes \_\_\_ No \_\_\_  
439310 Yes \_\_\_ No \_\_\_  
439320 Yes \_\_\_ No \_\_\_  
439330 Yes \_\_\_ No \_\_\_  
483120 Yes \_\_\_ No \_\_\_  
493120 Yes \_\_\_ No \_\_\_

**CHANGE**

310600 Yes \_\_\_ No \_\_\_  
411300 Yes \_\_\_ No \_\_\_  
411912 Yes \_\_\_ No \_\_\_  
412050 Yes \_\_\_ No \_\_\_  
414600 Yes \_\_\_ No \_\_\_  
439200 Yes \_\_\_ No \_\_\_  
439300 Yes \_\_\_ No \_\_\_

**DELETE:**

Name: \_\_\_\_\_

Agency: \_\_\_\_\_

Date: \_\_\_\_\_

Reason for voting "No":

DRAFT

## PROPOSED ADDITIONS TO USSGL ACCOUNTS FOR FISCAL 2026

**Account Title:** Future Exchange Credit Receivable

**Account Number:** 133900

**Normal Balance:** Debit

**Definition:** This account is used to record the exchange value of a future credit for the turn-in of an inventory carcass unit due from another federal trading partner. The Buyer or Seller in an intragovernmental exchange transaction may recognize a credit receivable for the trade-in value of the carcass to be exchanged in the future, while the Seller may also recognize the value of an advance credit receivable against a future exchange order for a similar or new replacement item. This exchange credit receivable is applied to the determination of the net exchange price of the replacement item. This account does not close at year-end.

**Justification:** *In routine business operations, of the United States Military Working Capital Fund, repairable units of inventory (carcasses) are turned in to the Seller for a credit towards the purchase of new inventory materials. However, this exchange rarely takes place at the same time, and can occur in advance of an order or many periods after the sale settlement takes place. This account allows the Buyer and Seller in the intragovernmental transaction to accurately account for the future exchange credit.*

**Account Title:** Liability For Future Exchange

**Account Number:** 293900

**Normal Balance:** Credit

**Definition:** This account is used to record the agreed upon value of a liability for the turn-in of a carcass to another federal trading partner. This liability may be related to an existing customer exchange order with a carcass unit to be turned-in by the Buyer, or may reflect the value of advance credit offered by the Seller against a future exchange order for a similar or new replacement item. This liability is applied to the determination of the net exchange price of the replacement item. This account does not close at year-end.

**Justification:** *In routine business operations, of the United States Military Working Capital Fund, repairable units of inventory (carcasses) are turned in to the Seller for a credit towards the purchase of new inventory materials. However, this exchange rarely takes place at the same time, and can occur in advance of an order or many periods after the sale settlement takes place. This account allows the Buyer and Seller in the intragovernmental transaction to accurately account for the future exchange credit.*

## PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2026

**Account Title:** Checks Outstanding

**Account Number:** 110900

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of checks issued by U.S. Disbursing Officers (for example including Treasury Disbursing Officers and Non-Treasury Disbursing Officers) that have not been matched against a payment record in ~~the Treasury Check Information System~~ **Payment Information and View of Transactions (PIVOT.)** This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Justification:** *This proposed USSGL definition change reflects the change from the Treasury Check Information System to PIVOT. This SGL account remains for the General Fund of the U.S. Government use only.*

**Account Title:** Central Accounting/Agency Reconciliation Account

**Account Number:** 125000

**Normal Balance:** Debit

**Definition:** This account is used to record the net amount of unreconciled deposit and disbursement differences. **An entity's** Statement of Differences (reconciliations for deposits) compares monthly totals of federal entity deposits presented or mailed to the bank with total deposits submitted through the banking system via ~~Standard Form (SF) 215: Deposit Ticket/SF 5515: Debit Voucher~~ **(Collection Information Repository (CIR))**. The Statement of Differences (reconciliations for disbursements) compares monthly totals of Regional Finance Centers (RFCs) and/or transactions through **G-Invoicing and** Intra-governmental Payment and Collection (IPAC) with agency-reported payments and collections. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

**Justification:** *This proposed USSGL definition change reflects the transactions now processed through G-Invoicing. This SGL account remains for the General Fund of the U.S. Government use only.*

**Account Title:** General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed

**Account Number:** 199500

**Normal Balance:** Debit

**Definition:** This account is used to record the net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with ~~Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting~~ **Technical Release No. 14, "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, and Equipment"** paragraphs 10 and 12, **as amended.**

**Justification:** *This proposed USSGL definition change clarifies that FASAB's Technical Release 14, "Implementation Guidance on the Accounting for the Disposal of General Property, Plant, and Equipment", Par. 10 was amended by Technical Release 21, "Conforming Amendments" However, no changes to the use or reporting of SGL 199500 are required, as the amendment describes "other than permanently removed G-PP&E."*

**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.*

## PROPOSED ADDITIONS TO USSGL ACCOUNTS FOR FISCAL 2027

**Account Title:** Unexpended Appropriations – Adjustments due to Recission/Capital Transfer

**Account Number:** 310610

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustments during the fiscal year to unexpended appropriations from current or prior years due to permanent reduction of budgetary resources derived from the General Fund of the U.S. Government and funds returned via a capital transfer to a General Fund Receipt Account. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Justification:** *A new Business Event Type Code (BETC) will be created effective FY27 to allow agencies and the General Fund of the U.S. Government to distinguish capital transfer activity from other adjustments and to properly record appropriations when they are reduced. Proposed SGL 310610 will capture appropriation adjustments strictly related to recission and capital transfers. A new BETC with a budgetary and proprietary SGL offers a 1:1 ratio between CARS reporting and financial reporting.*

**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.*

**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.*

**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).

**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).

**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. rescissions) 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 - 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. rescissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).

**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. rescissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund).

**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. rescissions) that are permanent but derived from different budgetary resources (General Fund versus Non-General Fund), this new USSGL account aligns

**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.

**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.

## PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2027

**Account Title:** Unexpended Appropriations - Adjustments

**Account Number:** 310600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations and some types of rescissions (for appropriation adjustments due to permanent reduction of budgetary resources derived from the General Fund of the U.S. Government and funds returned via a capital transfer to a General Fund Receipt Account, use SGL 310610 instead). Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Justification:** A new Business Event Type Code (BETC) will be created effective FY27 to allow agencies and the General Fund of the U.S. Government to distinguish capital transfer activity from other adjustments and to properly record appropriations when they are reduced. Proposed SGL 310610 will capture appropriation adjustments strictly related to rescission and capital transfers. A new BETC with a budgetary and proprietary SGL offers a 1:1 ratio between CARS reporting and financial reporting.

**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.