

Proprietary USSGL Account Additions (Effective FY 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.*

Proprietary USSGL Account Definition Modifications (Effective FY 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."*

Proprietary USSGL Account Additions (Effective FY 2027)

Account Title: Unexpended Appropriations – Adjustments due to Permanent Reduction/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 rescission and capital transfers. A new BETC with a budgetary and proprietary SGL offers a 1:1 ratio between CARS reporting and financial reporting.

Proprietary USSGL Account Definition Modifications (Effective FY 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 permanent reductions (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.