

**Proposed New Accounts and Transactions for Year-End Accruals Scenario  
Effective FY 25**

**Account Title:** Accrued Liabilities

**Account Number:** 299300

**Normal Balance:** Credit

**Definition:** This account will be used to record accrued liabilities where there is not an underlying legally binding obligation that would require a budgetary entry. Or this account can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received. This account does not close at year-end.

**Justification:** This account will provide a mechanism for agencies to accrue liabilities where there is not an underlying legally binding obligation that would require a budgetary entry, or situations where a proprietary accrual entry is deemed necessary, but goods or services have not been received.

**Account Title:** Accrued Expenses

**Account Number:** 679300

**Normal Balance:** Debit

**Definition:** This account will be used to record expenses for accruals where there is not an underlying legally binding obligation that would require a budgetary entry. Or this account can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Justification:** This USSGL account will provide a mechanism for agencies to record accruals for expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or situations where a proprietary accrual entry is deemed necessary, but goods or services have not been received.

USSGL ACCOUNT		USSGL ATTRIBUTES			BULK FILE ATTRIBUTES						TAS ATTRIBUTES				
USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Cust/ Non-cust	Fed/ Non-fed	Tradi-ng Prtnr	Tradi-ng Partner Main	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
299300	Accrued Liabilities	N	P	C	B/E	D/C		F/G/N	###	/####	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
679300	Accrued Expenses	N	P	D	E	D/C	A	F/N	###	/####	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR	Reciprocal Category
<b>299300 (FY 25)</b>	25.6 & 37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22
<b>679300 (FY 25)</b>	42.1 & 42.2	1	N/A	N/A	2 & 7.3	N/A	N/A	N/A	N/A	24

Part 2		Fiscal Year 2025 Reporting				
SUPPLEMENT		Section V				
USSGL Crosswalk - Standardized Balance Sheet						
Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
<b>25.6</b>	<b>Other liabilities - Reimbursable activities (RC 22)</b>					
25.6	299300	Accrued Liabilities	E	F	E/U	
<b>37</b>	<b>Other liabilities (Notes 18, 19, and 20)</b>					
37	299300	Accrued Liabilities	E	N	E/U	
<b>42.1</b>	<b>Cumulative results of operations - Funds from Dedicated Collections (Note 21)</b>					
42.1	679300	Accrued Expenses	E	F/N	E	
<b>42.2</b>	<b>Cumulative results of operations - Funds from other than Dedicated Collections</b>					
42.2	679300	Accrued Expenses	E	F/N	U	

Part 2 <b>DRAFT</b>			Fiscal Year 2025 Reporting					
SUPPLEMENT			Section V					
USSGL Crosswalk - Statement of Net Cost								
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/Nonfed	Exch/Nonexch	Cust/Noncust	Reporting Type Code	Addl. Info.
		Gross Program Costs (Note 22):						
		Program A:						
1		Gross costs						
1	679300	Accrued Expenses	E	F/N		A	E/U	

Part 2 <b>DRAFT</b>			Fiscal Year 2025 Reporting					
SUPPLEMENT			Section VI					
USSGL Crosswalk - Reclassified Statement of Net Cost								
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.	
1		Gross cost						
2		Non-federal gross cost						
2	679300	Accrued Expenses	E	N			E/U	
7.3		Buy/sell cost (RC24) - Footnote 2						
7.3	679300	Accrued Expenses	E	F			E/U	

**FY 25 Transactions Additions:**

**B413** To record accrued liabilities and expenses where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679300	Accrued Expenses
Credit	299300	Accrued Liabilities

**B414** To record accrued liabilities and expenses that have been advanced or prepaid, where there is not an underlying legally binding obligation that would require a budgetary entry, or this transaction can be used in a situation where a proprietary accrual entry is deemed necessary, but the goods or services have not been received.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B234.

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679300	Accrued Expenses
Credit	141000	Advances and Prepayments

**FY 25 Transaction Revisions:**

**B134** To record appropriations accrued this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, **B413**, B416, B418, B428, B430, B436, B438, B452, D106, D107, D109, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, D102, D110, D618, F128, and F148.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310700	Unexpended Appropriations - Used - Accrued
Credit	570000	Expended Appropriations - Used - Accrued

**B234** To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, **B414**, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, and D108.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit	310710	Unexpended Appropriations - Used - Disbursed
Credit	570010	Expended Appropriations - Disbursed

**F336** To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

<b>Debit 679300</b>	<b>Accrued Expenses</b>
<b>Credit 679300</b>	<b>Accrued Expense</b>