

Proprietary USSGL Account Definition Modifications (Effective FY 2025)

Account Title: Liability for Fund Balance While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**

Account Number: 209010

Normal Balance: Credit

Definition: This account is used to record the General Fund of the U.S. Government's Liability for Fund Balance with Treasury while awaiting a warrant **or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service.** This account corresponds to the federal reporting entity's Fund Balance With Treasury While Awaiting a Warrant **or Mandated Non-Expenditure Transfer** (USSGL account 109000). The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Justification: *USSGL account 209010 needs to match the verbiage and definition of USSGL account 109000.*

Account Title: Unexpended Appropriations While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**

Account Number: 309000

Normal Balance: Credit

Definition: This account is used to record the amount of new appropriations expected to be received during the fiscal year from the General Fund of the U.S. Government. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation **by the Department of the Treasury's Bureau of the Fiscal Service or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service.** Special and trust funds do not use this USSGL account to record appropriations for dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Justification: *USSGL account 309000 needs to match the verbiage and definition of USSGL account 109000.*

Account Title: Appropriations Outstanding - Warrants to be Issued **or Mandated Non-Expenditure Transfer**

Account Number: 309010

Normal Balance: Debit

Definition: This account is used to record the amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued **or while awaiting a mandated non-expenditure transfer (NET) to be processed**, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Justification: *USSGL account 309010 needs to match the verbiage and definition of USSGL account 109000.*

Account Title: Financing Sources Transferred In From Custodial Statement Collections

Account Number: 599700

Normal Balance: Credit

Definition: This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure **or financing** account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

Justification: *This proposed USSGL definition change is to expand the definition to include credit reform financing activity in revolving funds.*