



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

USSGL Account Ballot Items & Upcoming Projects

USSGL Board Meeting May 7, 2025

Agenda

- Fiscal Year 2025 Ballot Items
- Fiscal Year 2026 Ballot items
- USSGL Scenarios
- USSGL Working Groups
- USSGL Issues Resolution
- Updates on Information provided at April IRC meeting

Fiscal Year 2025 Ballot Items - Additions

- 439440 Appropriations Derived from Future Trust Fund Receipts
 - ❖ This account is used to identify the amount of future Airport and Airway Trust Fund and Highway Trust Fund receipts where Department of Transportation trust fund appropriations to liquidate contract authority and appropriations have been enacted in excess of trust fund receipts collected to date. This account does not close at year-end.
 - **Justification:** *While this account was already voted on and approved effective FY 2026 at the February 2025 IRC Meeting, it is currently required to address a DOT anomaly as of September 30, 2025. The vote in May is simply to change the effective date to FY 2025.*

Fiscal Year 2025 Ballot items - Modifications

- 209010 Liability for Fund Balance While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**
 - ❖ 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).
 - **Justification:** *This is the GF of U.S. Government's liability that offsets an agency's 109000 reporting, and the title and definition needs updated to be consistent with 109000.*
- 309010 Appropriations Outstanding – Warrants to be Issued **or Mandated Non-Expenditure Transfer**
 - ❖ 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**.

Fiscal Year 2025 Ballot items - Modifications

- 309000 – Unexpended Appropriations While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**
 - ❖ 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.**
 - **Justification:** *To make the account title and definition be consistent with verbiage in USSGL 109000.*
- 435400 – Appropriation Withdrawn
 - ❖ This account is used to record the amount of indefinite appropriations **(or repayable advances)** derived from the General Fund of the U.S. Government withdrawn due to recoveries of prior-year obligations.
 - **Justification:** *To clarify that this account can be used with repayable advances.*

Fiscal Year 2025 Ballot items - Modifications

- 599700 – Financing Sources Transferred In From Custodial Statement Collections
 - ❖ 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 **(including financing accounts)** expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.
 - **Justification:** *This modification is to expand the definition to include credit reform financing activity in revolving funds.*

Fiscal Year 2026 Ballot items - Additions

- 171300 – Temporary Land Rights
 - ❖ This account is used to record the amount of Temporary Land Rights, such as easements and/or rights-of-way, that have a limited duration and have a definite useful service life. Permanent land rights with an unlimited duration or for an unspecified period of time are disclosed as acreage rather than recognized in this account. Temporary land rights associated with Stewardship land, materials beneath or above the surface, or Outer Continental Shelf resources are also excluded. This account does not close at year-end.
- 171800 – Accumulated Depreciation on Temporary Land Rights
 - ❖ This account is used to record the amount of accumulated depreciation charged to expense for temporary land rights. This account does not close at year-end.
 - **Justification:** *Effective FY26, Land acreage and Permanent Land Rights will be derecognized from the Balance Sheet and reported in a Basic Note Disclosure as estimated acreage and sub-categorized by predominant use. Temporary Land rights will continue to be reported on the Balance Sheet as PP&E*

Fiscal Year 2026 Ballot items - Modifications

- 171200 – Capitalized Improvements to Land

- ❖ This account is used to record the cost of separately identifiable, nonpermanent improvements to land used in general operations and requiring maintenance and repairs, such as pavement to roadbeds or drainage systems. It includes land improvement costs for land, stewardship land, as well as permanent land rights and temporary land rights. ~~of limited duration that are associated with general operations.~~ This account does not close at year-end.

- 171900 – Accumulated Depreciation on Capitalized Improvements to Land

- ❖ This account is used to record the amount of accumulated depreciation charged to expense for capitalized improvements to land. This account does not close at year-end.
- **Justification:** Separately identifiable, nonpermanent improvements to land used in general operations and requiring routine maintenance and/or repairs will continue to be capitalized and depreciated as assets on the Balance Sheet, regardless if those improvements are for Land, Stewardship Land, or permanent/temporary land rights. SGL 171200 captures these improvements to land, while the corresponding accumulated depreciation will continue to be captured within SGL 171900, Accumulated Depreciation on Capital Improvements to Land.

Fiscal Year 2026 Ballot items - Additions

- **483110 – Undelivered Orders – Obligations Transferred, Unpaid – With Offset**
 - ❖ 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 federal receivable in USSGL account 416600 and/or 416612. 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 merge existing agency allocation accounts into a parent account of a Treasury Managed Trust Fund related to long term projects. This USSGL account is only for Treasury Managed Trust Fund accounts: Inland Waterways Trust Fund, Harbor Maintenance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund, Vaccine Injury Compensation Program Trust Fund, Federal Old-Age and Survivors Insurance Trust Fund, Federal Disability Insurance Trust Fund, Black Lung Trust Fund, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund.*

Fiscal Year 2026 Ballot items - Additions

- 493110 – Delivered Orders - Obligations Transferred, Unpaid - With Offset
 - ❖ 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 federal receivable in USSGL account 416600 and/or 416612. 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 for this account to have a debit balance.
 - **Justification:** *This USSGL account is needed to merge existing agency allocation accounts into a parent account of a Treasury Managed Trust Fund related to long term projects. This USSGL account is only for Treasury Managed Trust Fund accounts: Inland Waterways Trust Fund, Harbor Maintenance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund, Vaccine Injury Compensation Program Trust Fund, Federal Old-Age and Survivors Insurance Trust Fund, Federal Disability Insurance Trust Fund, Black Lung Trust Fund, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund.*

Fiscal Year 2026 Ballot items - Modifications

- 483100 – Undelivered Orders - Obligations Transferred, Unpaid – **No Offset**
 - ❖ 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 federal receivable in USSGL account 416600 and/or 416612.** 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 change is needed to separate 4831xx by accounts not offset by a federal receivable versus those offset by a federal receivable..*
- 493100 – Delivered Orders - Obligations Transferred, Unpaid - **No Offset**
 - ❖ 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 federal receivable in USSGL account 416600 and/or 416612.** 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 change is needed to separate 4931xx by accounts not offset by a federal receivable versus those offset by a federal receivable.*

Fiscal Year 2026 Ballot items - Deletion

- 171100 – Land and Land Rights
 - ❖ This account is used to record the amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at year-end
- *Note:** *SGL 171100 should not be used effective FY26, but will remain in GTAS during FY26 to allow for comparative reporting between accounting periods.*
- **Justification:** *Effective FY26, Land acreage and Permanent Land Rights will be derecognized from the Balance Sheet and reported in a Basic Note Disclosure as estimated acreage and sub-categorized by predominant use.*

USSGL Scenarios

- Coordinating with OMB to address guidance
 - Accounting and Reporting of Government Land
 - Cost Capitalization
 - Custodial Activity
 - Non-Expenditure Transfers
 - Appropriated Debt
 - CIHO/FHOT/Other Cash
 - Appropriation Reduced by Offsetting Collections or Offsetting Receipts
 - Memorandum Accounts for Current Year Activity
 - Upward and Downward Adjustments to Prior Year Obligations
 - Guide for Basic Accounting and Reporting for Loan Guarantee Programs without Collateral in Federal Credit Programs

[The U.S. Standard General Ledger - USSGL Implementation Guidance \(treasury.gov\)](https://www.treasury.gov/ussgl)

USSGL Working Groups

- **Working Groups**

- Custodial Guidance
- GTAS Reporting Tool
- Budget and Accrual Reconciliation (BAR) Guidance
- Cash & Investments Held Outside of Treasury (CIHO)/Funds Held Outside of Treasury (FHOT)
- Program Activity Reporting Key (PARK)
- Impacts of Federal Government Changes
- Appropriated Debt

USSGL Issues Resolution

- **Issues Resolution**

- Online issues log

<https://www.fiscal.treasury.gov/ussgl/report-an-issue.html>

- USSGL Issues Template

[ussgl-issues-submission-template.docx \(live.com\)](#)

Updates After April IRC Meeting

- Update to 599700
 - Slight adjustment to the verbiage in the definition. At IRC it read “or financing accounts” but after further consultation with OMB it was changed to (including financing accounts)
- Update to Financing Account Code Attribute for Guaranteed Loan Memo USSGLs (801000 through 807000)
 - Previously presented with attributes Direct, Guaranteed, and Nonfinancing. After further review, these should only be for Guaranteed or “G” attribute.

Contact Information



Josh Hudkins

Department of the Treasury
Bureau of the Fiscal Service
(304) 480-7602

Joshua.Hudkins@fiscal.treasury.gov

USSGL.Issues@fiscal.treasury.gov

USSGLteam@fiscal.treasury.gov

Brian.Casto@fiscal.treasury.gov

Regina.Epperly@fiscal.treasury.gov

Daniel.Adams@fiscal.treasury.gov

Heather.Six@fiscal.treasury.gov

Terence.Caldwell@fiscal.treasury.gov