

Proposed New USSGL Account for 2022:

Account Title: Transfers of Contract Authority - Allocation – Prior-Year Authority

Account Number: 413712

Normal Balance: Debit

Definition: This account is used to record the amount of prior-year contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a non-expenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: New USSGL account to separate prior-year authority from current-year authority.

Account Title: Appropriation to Liquidate Contract Authority - FMSTF

Account Number: 413810

Normal Balance: Debit

Definition: This account is used to record the amount of liquidating appropriations (recorded in a trust non-revolving expenditure account directly associated with available trust fund non-revolving receipt accounts) received during the fiscal year to fund contract authority as specified in the appropriation language. For use with Foreign Military Sales Trust Fund (FMSTF) only.

Justification: New USSGL account specifically for FMSTF to record appropriations to liquidate contract authority.

Account Title: Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances

Account Number: 414202

Normal Balance: Credit

Definition: This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of prior-year balances for unused or excess borrowing amounts to repay debt. The prior-year definite borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: New USSGL account to separate prior-year from current-year and to separate definite borrowing authority from indefinite borrowing authority.

Account Title: Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances

Account Number: 414203

Normal Balance: Credit

Definition: This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of prior-year balances for unused or excess borrowing amounts to repay debt. The prior-year indefinite borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: New USSGL account to separate prior-year from current-year and to separate definite borrowing authority from indefinite borrowing authority.

Account Title: Transfers of Contract Authority - Non-Allocation – Prior-Year Authority

Account Number: 415312

Normal Balance: Debit

Definition: This account is used to record the amount of prior-year contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred.

Justification: In lieu of using GTAS attribute domain value Year of Budget Authority Indicator to distinguish between prior year and current year authority, this new USSGL account has been established to make the distinction.

Account Title: Anticipated Reimbursements from Non-Federal Sources

Account Number: 421010

Normal Balance: Debit

Definition: This account is used to record the estimate of customer orders with a cash advance for goods or services expected to be received or provided during the current fiscal year and against which reimbursements will be earned in either the current or subsequent fiscal years.

Justification: To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.

Account Title: Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees

Account Number: 426900

Normal Balance: Debit

Definition: This account is used to record the amount of fees from voluntary insurance payments collected during the fiscal year from non-federal sources that were previously anticipated.

Justification: To provide a mechanism to record offsetting collection activity for voluntary insurance premiums.

Proposed Modifications to USSGL Account for 2022:

Account Title: Transfers of Contract Authority - Allocation – **Current-Year Authority**

Account Number: 413700

Normal Balance: Debit

Definition: This account is used to record the amount of **current-year** contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a non-expenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end.

Justification: Modify USSGL account to separate prior-year from current-year.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash – **Current-Year Authority**

Account Number: 414200

Normal Balance: Credit

Definition: This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer **of current-year authority** for unused or excess borrowing amounts to repay debt. The **current-year** borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: Modify USSGL account to separate prior-year from current-year.

Account Title: Transfers of Contract Authority - Non-Allocation – **Current-Year Authority**

Account Number: 415300

Normal Balance: Debit

Definition: This account is used to record the amount of **current-year** contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred. This account does not close at year-end.

Justification: In lieu of using GTAS attribute domain value Year of Budget Authority Indicator to distinguish between prior-year and current-year authority, this USSGL account has been modified to make the distinction.

Account Title: Anticipated Reimbursements **from Federal/Non-Federal Exception Sources**

Account Number: 421000

Normal Balance: Debit

Definition: This account is used to record the estimate of **reimbursements customer orders (with or without a cash advance) for goods or services** expected to be **received or provided during the current fiscal year and against which reimbursements will be** earned during the current **or subsequent** fiscal years, ~~based on customer orders or services received or provided.~~

Justification: To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.