

**Proposed additions and changes to USSGL accounts (Credit Reform Guidance) – effective  
FY 2021**

**Proposed New USSGL Accounts:**

**Account Title:** Uncollected Subsidy from Program Account

**Account Number:** 422300

**Normal Balance:** Debit

**Definition:** The amount of subsidy due to a financing account but not yet collected from a program account. This account does not close at year-end.

**Justification:** USSGL account 422100 is used with reimbursable work; however, all financial activity recorded in a financing account is classified as direct.

**Proposed Modifications to USSGL Accounts:**

**Account Title:** Unfilled Customer Orders Without Advance

**Account Number:** 422100

**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. ~~In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.~~ This account does not close at year-end.

**Justification:** To remove the definition line that discusses subsidy as it will be accounted for in USSGL account 422300.

**Proposed Modifications to TCs:**

**C101** To record the transfer of recognized subsidy from the program fund to the financing fund.

**Reference:** USSGL implementation guidance; federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

~~Debit 422100 Unfilled Customer Orders Without Advance~~

Debit 422300 Uncollected Subsidy from Program Account

Credit 407000 Anticipated Collections From federal Sources

**Proprietary Entry**

None

**C103** To record the collection of subsidy costs in the financing account.

**Reference:** USSGL implementation guidance; federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 427100 Actual Program Fund Subsidy Collected

Credit 407000 Anticipated Collections From federal Sources

~~Credit 422100 Unfilled Customer Orders Without Advance~~

Credit 422300 Uncollected Subsidy from Program Account

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 139900 Allowance for Subsidy

Credit 218000 Loan Guarantee Liability