

Proposed USSGL Account Revisions and Additions

FY 2023 Revisions:

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

Account Number: 109000

Normal Balance: Debit

Definition: This account is used to record the amount 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 **or supplemental 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. **When using this account to record a liability pending a mandated NET, it shall only be used in the giving Treasury Appropriation Fund Symbol. This account should not be used for permissive NETs.** The balance in this account will adjust to zero when the Department of the Treasury's Bureau of **the** Fiscal Service issues a warrant **or a mandated transfer** and must adjust to zero by year-end. This account does not close at year-end.

Justification: This update is needed to record post-Continuing Resolution (CR) asset for pending mandated non-expenditure transfer out in the giving Treasury Appropriation Fund Symbol.

Account Title: Mandated Non-Expenditure Transfer Under a Continuing Resolution **(CR) Factored into a TAFS CR Rate for Operations**

Account Number: 411920

Normal Balance: Debit

Definition: This account is used to record the amount of budget authority derived from a mandated non-expenditure transfer in an appropriation Act referenced in section 101 of a continuing resolution (CR) that is factored into the rate for operations of both the giving and receiving Treasury Appropriation Fund Symbols (TAFS) (see OMB Circular No. A-11 Section 123.2 **and OMB CR Bulletin**) After the enactment of the **full-year** appropriation Act, adjust the amount as identified in the Act and continue to report the mandated non-expenditure transfer amount in this account until the amount is actually transferred after the enactment of a **short-term** CR. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: This update is needed to record mandated non-expenditure transfers under a continuing resolution (CR).

Account Title: Temporary Reduction - New Budget Authority Account

Number: 438200

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections **only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action.** For permanent reductions, refer to USSGL account 439200, "Permanent Reduction - New Budget Authority."

Justification: Revised USSGL account 438200 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

Account Title: Temporary Reduction - Prior-Year Balances Account

Number: 438300

Normal Balance: Credit Section II U.S. Standard General Ledger Accounts and Definitions Definition: This account is used to record the amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections **but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action.** For permanent reductions, refer to USSGL account 439300, "Permanent Reduction – Prior-Year Balances."

Justification: Revised USSGL account 438300 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

Account Title: Anticipated Temporary Reduction - Indefinite New Budget Authority

Account Number: 438900

Normal Balance: Credit

Definition: This account is used to record the current estimate of anticipated amount of indefinite new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for anticipated reductions of spending authority from offsetting collections **only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action.** For anticipated permanent reductions against indefinite new budget authority, refer to USSGL account 438600, "Anticipated Permanent Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: Revised USSGL account 438900 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

FY 2024 Additions:

Account Title: Reinstated Undelivered Orders – Obligations, Unpaid

Account Number: 480110

Normal Balance: Credit

Definition: This account is used to reinstate the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced.

Justification: For situations where there is a downward adjustment of a prior year paid obligation and an outstanding valid obligation, USSGL account 480110 reestablishes the undelivered order, unpaid obligation.