

Proposed USSGL Account 320700 for FY 2015

Account Title: Appropriations - Used

Account Number: 320700

Normal Balance: Credit

Definition: The amount of reduction during the fiscal year to appropriations outstanding from current or prior years. This account corresponds to the agencies' USSGL account 310700, "Unexpended Appropriations- Used". This account is for the General Fund of the Treasury use only.

Justification: Enables the General Fund to properly account for appropriations that have been used by an agency, versus appropriations outstanding. Establishes an offset to agencies' 310700 to enable proper IGT eliminations. Enables the General Fund to account for appropriations as financing sources, in compliance with SFFAS 7, par. 71 & 72.

Attribute Table:

No.	USSGL Account Title	Anticipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time
320700	Appropriations Outstanding - Expended	N	P	C	E	D/C				

BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA
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Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
	GA	U	N	U	N

Crosswalks Impacted:

USSGL Account Number	Balance Sheet	Net Cost	Net Position	Custodial Activity	P&F/SF133	SBR	Reclassified Balance Sheet	Reclassified Statement of Net Cost	Reclassified Statement of Changes in Net Position
320700	N/A	N/A	N/A	N/A	N/A	N/A	Line 9.2	N/A	Line 7.15

Proposed Changes to USSGL Accounts 619000 & 750000 for FY 2016

Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 619000
Normal Balance: Credit

Definition: The amount of bad debt expense related to accounts receivable held for others. ~~When recording amounts related to the General Fund of the Treasury, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099". For all other amounts, use the appropriate attribute domain values.~~

Justification: Removing specific Federal/Non-Federal Code attribute domain value use instructions from the definition. Users can find specific instructions related to this Attribute in the TFM 2-4700.

Account Title: Distribution of Income - Dividend
Account Number: 750000
Normal Balance: Debit

Definition: Distribution of income ~~such as interest on capital and franchise taxes. (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values.~~

Justification: Removing specific Federal/Non-Federal Code attribute domain value use instructions from the definition. Users can find specific instructions related to this Attribute in the TFM 2-4700.