

## **Modifications to Current USSGL Accounts- General Fund Appropriations Used - Accrued (Effective FY 2021)**

**Account Title: Unexpended Appropriations - Used - Accrued**

**Account Number: 310700**

**Normal Balance:** Debit

**Definition:** The amount of [accruals representing](#) a reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570000, "Expended Appropriations - Used - [Accrued](#)" when goods and services are received or benefits provided. ~~Any Special and trust funds~~ that receive appropriations from the General Fund of the U.S. Government are to use this account.

**Justification:** The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in Fund Balance with Treasury (FBWT) which should agree with Business Event Type Code (BETC) usage in the Central Accounting Reporting System (CARS.) This accrual would not impact FBWT in CARS and therefore must be broken out separately.

**Account Title: Appropriations Outstanding - Used - Accrued**

**Account Number: 320700**

**Normal Balance:** Credit

**Definition:** The amount of [accruals representing](#) a reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310700, "Unexpended Appropriations - Used - [Accrued](#)." This account is for the General Fund of the U.S. Government use only.

**Justification:** The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

**Account Title: Expended Appropriations - Used - Accrued**

**Account Number: 570000**

**Normal Balance:** Credit

**Definition:** The **accrual** of appropriations used during the fiscal year when goods and services are received or benefits are provided. **Any ~~Special and trust~~ funds** that receive appropriations from the General Fund of the U.S. Government are to use this account.

**Justification:** The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

**Account Title: Appropriations Expended - Accrued**

**Account Number: 570005**

**Normal Balance:** Debit

**Definition:** The amount of General Fund of the U.S. Government-financed appropriations **accrued** by agencies during the fiscal year when goods and services are received or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570000, "Expended Appropriations - Used - **Accrued**." This account is for the General Fund of the U.S. Government use only.

**Justification:** The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

**New USSGL Accounts- General Fund Appropriations Used - Disbursed (Effective FY 2021)**

**Account Title: Unexpended Appropriations Used - Disbursed**

**Account Number: 310710**

**Normal Balance:** Debit

**Definition:** The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570010, "Expended Appropriations - Disbursed" when goods and services are received or benefits provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

**Justification:** The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with Business Event Type Code (BETC) usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

**Account Title: Appropriations Outstanding Used – Disbursed**

**Account Number: 320710**

**Normal Balance:** Credit

**Definition:** The amount of reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310710, "Unexpended Appropriations - Used - Disbursed". This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

**Justification:** The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

**Account Title: Expended Appropriations - Disbursed**

**Account Number: 570010**

**Normal Balance:** Credit

**Definition:** The disbursement of appropriations used during the fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

**Justification:** The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

**Account Title: Appropriations Expended - Disbursed**

**Account Number: 570006**

**Normal Balance:** Debit

**Definition:** The amount of General Fund of the U.S. Government-financed appropriations disbursed by agencies during the fiscal year when goods and services are received or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570010, "Expended Appropriations - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

**Justification:** The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

**Attribute Table Impacts (FY 2021)**

USSGL	USSGL Account Title	Antic.	Budg/ Prop	Nor Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time
310700	Unexpended Appropriations - Used - Accrued	N	P	D	E	D/C				
310710	Unexpended Appropriations - Used - Disbursed	N	P	D	E	D/C				
320700	Appropriations Outstanding - Used - Accrued	N	P	C	E	D/C				
320710	Appropriations Outstanding - Used - Disbursed	N	P	C	E	D/C				
570000	Expended Appropriations - Used - Accrued	N	P	C	E	D/C				
570010	Expended Appropriations - Disbursed	N	P	C	E	D/C				

<b>570005</b>	Appropriations - Expended - Accrued	N	P	D	E	D/C				
<b>570006</b>	Appropriations - Expended - Disbursed	N	P	D	E	D/C				

USSGL	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrnr	Trading Ptrnr Main	PY Adj	Program Indicator
<b>310700</b>							G	###	####		
<b>310710</b>							G	###	####		
<b>320700</b>							F	###	/#####		
<b>320710</b>							F	###	/#####		
<b>570000</b>							G	###	####		
<b>570010</b>							G	###	####		
<b>570005</b>							F	###	####		
<b>570006</b>							F	###	####		

USSGL	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
310700					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
310710					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
320700					GA	U	N	U	N
320710					GA	U	N	U	N
570000					CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570010					CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
570005					GA	U	N	U	N
570006					GA	U	N	U	N

**Financial Statement Crosswalk Impacts (FY 2021)**

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
310710	Line 30 Line 31	N/A	Line 7	N/A	Line 9.1 Line 9.2	N/A	Line 7.2	N/A	N/A	N/A
320710	N/A	N/A	N/A	N/A	Line 9.2	N/A	Line 7.16	N/A	N/A	N/A
570010	Line 32 Line 33	N/A	Line 14	N/A	Line 9.1 Line 9.2	N/A	Line 7.3	N/A	N/A	N/A
570006	N/A	N/A	Line 14	N/A	Line 9.2	N/A	Line 7.17	N/A	N/A	N/A

### **Data Edits (FY 2021):**

- **No. 23:** Ending Proprietary Account Balance (The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.) *Applies to All*
- **No. 32** Appropriations Used and Expended Appropriations Edit (USSGL account 310700 and USSGL account 570000 must equal the sum of zero.) *Applies to 310700/310710 & 570000/570010*

### **Modifications to Existing TCs (FY 2021):**

**B134** To record appropriations **used** **accrued** this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS.

**Reference:** USSGL implementation guidance; Appropriations Used

#### **Budgetary Entry**

None

#### **Proprietary Entry**

Debit 310700 Unexpended Appropriations - Used - **Accrued**  
Credit 570000 Expended Appropriations - Used - **Accrued**

### **New TCs (FY 2021):**

**B234 To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.**

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS where the use was not previously accrued. If the use of the appropriation was previously accrued see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations Used - Disbursed

Credit 570010 Expended Appropriations - Disbursed

**B235 To record the disbursement of appropriations that were previously accrued.**

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued see TC B234. TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B452, B604, C408, D106, D107, D114, D126, D132, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: B450, C132, C134, C136, C137, C138, C139, D102, D108, D110, D618, F148, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 310710 Unexpended Appropriations - Used - Disbursed

Debit 570000 Expended Appropriations - Accrued

Credit 570010 Expended Appropriations - Disbursed

Credit 310700 Unexpended Appropriations - Used - Accrued