

Proposed New USSGL account (Effective Fiscal Year 2022)

Account Title: Borrowing Authority Carried Forward - Transferred

Account Number: 414910

Normal Balance: Debit

Definition: This account is used to record the amount in USSGL account 414900, "Borrowing Authority Carried Forward," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: This account is needed to record the amount in USSGL account 414900, "Borrowing Authority Carried Forward," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another.

Affected TCs: A222, A223, F306 (see Budgetary TC Revisions handout for details)

Account Title: Uncollected Subsidy from Program Account - Transferred

Account Number: 423500

Normal Balance: Debit

Definition: This account is used to record the amount in USSGL account 422300, "Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: This account is needed to record the amount in USSGL account 422300, "Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another.

Affected TCs: A217, A218, F303 (see Budgetary TC Revisions handout for details)

Proposed New USSGL account (Effective Fiscal Year 2023)

Account Title: Federal Financing Bank (FFB) – Anticipated Net Principal Payments

Account Number: 408000

Normal Balance: Debit

Definition: This account is used by the Federal Financing Bank (FFB) to record the net amount of anticipated Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of the Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account.

Justification: In July 2021, a new USSGL 412250 was created for the Federal Financing Bank to be used to record the net amount of agency or guaranteed principal received by the FFB in excess (or deficit) of the amount of principal repaid to the Bureau of the Fiscal Service during the fiscal year. At the time, a corresponding general ledger account was not requested to be added for the anticipated amount of these net principal receipts.

Affected TCs: A106 & A107 (see Budgetary TC Revisions handout for details)

Account Title: Mandated Non-Expenditure Transfer Under a Continuing Resolution

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.) After the enactment of the 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 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 account is needed to record mandated non-expenditure transfers under a continuing resolution (CR).

Affected TCs: A214, A215, A224, and A225 (see Budgetary TC Revisions handout for details)

Account Title: Anticipated Permanent Reduction – Indefinite New Budget Authority

Account Number: 438600

Normal Balance: Credit

Definition: This account is used to record the current estimate of the anticipated amount of indefinite new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols (TAFS) funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as anticipated temporary reductions of indefinite new budget authority are posted to USSGL account 438900, "Anticipated Temporary Reduction – Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: This account is needed to reflect the anticipated version of USSGL account 439200, “Permanent Reduction – New Budget Authority.”

Affected TCs: A109, F112 (see Budgetary TC Revisions handout for details)

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: This account is needed to reflect the anticipated version of USSGL account 438200, “Temporary Reduction – New Budget Authority.”

Affected TCs: A109, F112 (see Budgetary TC Revisions handout for details)

Attribute Table

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
408000 (FY 2023)	Federal Financing Bank (FFB) – Anticipated Net Principal Payments	Y	B	D	E	D/C	X		
411920 (FY 2023)	Mandated Non-Expenditure Transfer Under a Continuing Resolution	N	B	D	E	D/C	P		
414910 (FY 2022)	Borrowing Authority Carried Forward – Transferred	N	B	D	B/E	D/C			
423500 (FY 2022)	Uncollected Subsidy from Program Account – Transfer	N	B	D	E	D/C			
438600 (FY 2023)	Anticipated Permanent Reduction – Indefinite New Budget Authority	Y	B	C	E	C	P/S		
438900 (FY 2023)	Anticipated Temporary Reduction – Indefinite New Budget Authority	Y	B	C	E	C	P/S		

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
	M										
	D									X	
	D/M	F/P/T									
	M									X	
	D/M									X	
	D/M									X	

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
	R			ER	U	N	U	N
	D			EG	E/F/U	N	U	X/N
	D			EG/EP/ER/ET	E/F/U	D/G	U	X/K/N
	D			EP/ER	E/F/U	D/G	U	N
	D		ATB/OTR/SEQ	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/N
	D/R		ATB/OTR/SEQ	EG/EP/ER/ES/ET/TR	E/F/U	N	U	X/N

Impact on Crosswalks:

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
408000	NA	N/A	N/A	N/A	N/A	N/A	N/A	1067	N/A	1071
411920	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1100	1100	1290
423500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3080, 3081, 3090	3080, 3081, 3090	N/A
438600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1155,1255, 1744, 1844	N/A	1290, 1890
438900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1155,1255, 1744, 1844	N/A	1290, 1890