

Proposed New USSGL Accounts 439403 and 490110

Effective FY 24:

Account Title: Reinstated Delivered Orders - Obligations, Unpaid

Account Number: 490110

Normal Balance: Credit

Definition: This account is used to reinstate the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Justification: For situations where there is a downward adjustment of a prior year unpaid obligation and an outstanding valid obligation, USSGL account 490110 reestablishes the delivered order, unpaid obligation.

Affected TCs: D109 & F331 (see Budgetary TC Revisions handout for details)

Account Title: Anticipated Receipts Unavailable for Obligation Upon Collection

Account Number: 439403

Normal Balance: Credit

Definition: This account is used to record the anticipated receipts that, immediately upon collection, are not available for obligation but for investment.

Justification: This account is needed to anticipate receipts that are not immediately available for obligation upon collection but are available for investment.

Affected TCs: A122, A203 & F112 (see Budgetary TC Revisions handout for details)

Attribute Table Additions:

USSGL Acct.	USSGL Account Title	Anticipated	Apport Cat	PYA	Begin /End	Debit / Credit	BEA Cat	Reim Flag	Fund Type	Report Type Code	Fin. Acct. Code	TAS Status	Trans Code
490110 (FY 24)	Reinstated Delivered Orders - Obligations, Unpaid	N	A/B/E	P/X	E	D/C	D/M	D/R	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
439403 (FY 24)	Anticipated Receipts Unavailable for Obligation Upon Collection	Y	B		E	D/C	D/M	D	ES/ET	E/F/U	N	U	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
490110 (FY 24)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1047 3012 3050	1047 3012 3050	1071
439403* (FY 24)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1154* 1254*	N/A	1290*

***Because SF133 line titles will need to be amended in the next OMB Circular No. A-11, this USSGL account will not currently be reflected in the TFM.**