

Proposed Revised and New USSGL Accounts

Revised USSGL Accounts Effective FY 24:

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – Trust Fund Account

Account Number: 432000

Normal Balance: Debit

Definition: This account is used in a paying trust fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

Justification: To add a little more detail to the definition and clarify that this USSGL is for use only by Department of Health and Human Services and Social Security Administration.

Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 480100

Normal Balance: Credit

Definition: This account is used to record 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. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: To show that it is acceptable to have a debit balance in certain instances in USSGL account 480100.

Account Title: Delivered Orders - Obligations, Unpaid

Account Number: 490100

Normal Balance: Credit

Definition: This account is used to record 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. This account does not close at year-end. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: To show that it is acceptable to have a debit balance in certain instances in USSGL account 490100.

New USSGL Accounts Effective FY 24:

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account

Account Number: 432100

Normal Balance: Debit

Definition: This account is used in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

Justification: The account is needed in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts.

Affected TCs: D140, D142, and F335 (see **Budgetary TC Additions and Revisions handout for details**)

Account Title: Offset to adjustment for Change in allocation of Trust Fund limitation – General Fund Account

Account Number: 433000

Normal Balance: Credit

Definition: This account provides a closing activity offset to the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation noted above. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. Department of Health and Human Services and Social Security Administration use only.

Justification: This account is needed as a closing activity offset the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation.

Affected TCs: A205, F155, and F335 (see **Budgetary TC Additions and Revisions handout for details**)

New USSGL Accounts Effective FY 25:

Account Title: Anticipated Reinstated Orders - Obligations, Unpaid

Account Number: 479010

Normal Balance: Credit

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

Justification: This account is used to anticipate the amounts in USSGL accounts 480110 and 490110.

Affected TCs: A103 and D111 (see **Budgetary TC Additions and 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
432100 (FY 24)	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account	N		P	E	D/C	D	D	EG	E/F/U	N	U/E	X/K/N
433000 (FY 24)	Offset to adjustment for Change in allocation of Trust Fund limitation – General Fund Account	N		P/X	B/E	D/C	D/M	D	EG	E/F/U	N	U/E	X/K/N
479010 (FY 25)	Anticipated Reinstated Orders - Obligations, Unpaid	Y		P/X	E	C	D/M	D/R	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/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
432100 (FY 24)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1020 1026 1084 1086	1020 1026 1084 1086	1071
433000 (FY 24)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1000 1020 1039 5311	1000 1020 1039 5311	1071
479010 (FY 25)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1069	N/A	1071