

Proposed USSGL Budgetary Account Revisions

Revised USSGL Accounts Effective FY 24:

Account Title: Indefinite Appropriation - Upward Adjustments

Account Number: 411910

Normal Balance: Debit

Definition: The amount of budgetary authority derived from the General Fund of the U.S. Government to cover upward adjustments where a prior year appropriation act is cited. **This USSGL is not applicable to no-year Treasury accounts.**

Justification: Based on OMB Circular A-11, Appendix F, Section 18, this account can currently be used with no-year Treasury accounts.