

FY 2024 Scenario Updates

Scenario	Date originally published	Tentative release date of draft version	Status Update
Appropriation Transfers (Previous Name) Non-Expenditure Transfers (New Name)	1997	April 2024	Fiscal Service and OMB have been having regular meetings. When finalized this will be a 7-part scenario with several subsections. Parts I through IV are complete, as IRC has reviewed and GLAB has taken comments and updated as necessary. Parts V through VII are being worked on.
Transfer of Prior Year Balances	2000	N/A	Assigned but work has not yet begun.
Congressional Deferral	2004	N/A	Assigned but work has not yet begun.
Leases – RTU (Budgetary Capital)	2002 based on SFFAS 5/6, 2023 based on SFFAS 54	4/13/23 12/14/23 (revised version)	Minor cleanup – No changes to the actual USSGL’s/posting logic. Clerical changes, such as labeling of transactions, will be made. Also a few new transactions will be published in the USSGL supplement and the tc # will be added to the scenario.
Leases – RTU (Budgetary Operating no cancellation)	2002 based on SFFAS 5/6, 2023 based on SFFAS 54	4/13/23 12/14/23 (revised version)	Minor cleanup – No changes to the actual USSGL’s/posting logic. Clerical changes, such as labeling of transactions, will be made. Also a few new transactions will be published in the USSGL supplement and the tc # will be added to the scenario.
Leases – RTU (Budgetary Operating with cancellation)	2002 based on SFFAS 5/6, 2023 based on SFFAS 54	4/13/23 12/14/23 (revised version)	Minor cleanup – No changes to the actual USSGL’s/posting logic. Clerical changes, such as labeling of transactions, will be made. Also a few new transactions will be published in the USSGL supplement and the tc # will be added to the scenario.
Foreign Military Sales	N/A	N/A	GLAB has worked extensively with DoD to assist in formulating the FMS Scenario. There are several outstanding questions regarding FHOT/CIHO. GLAB, OMB, DoD, and several other branches at Fiscal continue to meet and discuss remaining topics
Year-End Accrual Scenario	N/A	April 2024	Research, development, and analysis has begun. Several sets of transactions have been completed in draft status.
Transfers – Foreign Assistance Act	N/A	April 2024	Research, development, and analysis has begun.
Rescissions/Reductions Scenario	Various scenarios exist currently.	May 2024	Research, development, and analysis has begun. Several sets of transactions have been completed in draft status.

Repayable Advances Scenario	2016	May 2024	Research, development, and analysis has begun.
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Specialized Accounting Scenarios

[The U.S. Standard General Ledger - USSGL Implementation Guidance \(treasury.gov\)](#)

If you have a specialized situation that you think there should be an “official” published scenario, please reach out to USSGLteam@fiscal.treasury.gov.

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