FY 2021 USSGL Accounts Previously Approved in May 2020

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: The current USSGL, 411900, does not distinguish between current and prior year amounts and therefore funds in this account may be used inappropriately for upward adjustments.

Account Title: Transfers – Current-Year Borrowing Authority Converted to Cash
Account Number: 417400
Normal Balance: Debit
Definition: The amount of realized nonexpenditure transfers between a revolving borrowing authority Treasury Fund Symbol and a non-revolving Treasury Appropriation Fund Symbol during the fiscal year borrowing authority converted to cash. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: New USSGL account needed to allow for proper reporting of transfers derived from exercised borrowing authority.
ACCOUNT TITLE: Definite Appropriation – Adjustments for Trust Fund Share – Prior Year
ACCOUNT NUMBER: 411912
NORMAL BALANCE: Credit

DEFINITION: The amount of budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.

JUSTIFICATION: The current USSGL, 411900, addresses accounting that affects new budget authority but not adjustments to prior year definite budget authority where indefinite amounts are derived from trust funds impacting a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

NOTE: Closes to USSGL account 420100.

ACCOUNT TITLE: Anticipated Definite Appropriation – Adjustments for Trust Fund Share – Prior Year
ACCOUNT NUMBER: 412050
NORMAL BALANCE: Credit

DEFINITION: The amount of anticipated budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.

JUSTIFICATION: To address accounting that affects anticipated adjustments to prior year definite budget authority where indefinite amounts are derived from trust funds impacting a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.
**Account Title:** Adjustment for Definite Contract Authority Limitation  
**Account Number:** 413415  
**Normal Balance:** Credit

**Definition:** Downward adjustment to prior year definite budget authority pursuant to limitation in a no-year Treasury account. This adjustment may be associated with recoveries of prior-year obligations. Department of Transportation use only.

**Justification:** Due to limitation in authorization act, provides the Department of Transportation a mechanism to report definite contract authority in a no-year Treasury account that must be reduced without a no-year Treasury account closing.

**NOTE:** Closes to USSGL account 413900.

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**Account Title:** Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds – Adjustments for Trust Fund Share – Prior Year  
**Account Number:** 421512  
**Normal Balance:** Debit

**Definition:** The amount of anticipated offsetting collections derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.

**Justification:** To address accounting that affects new anticipated adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.
Account Title: Offsetting Collections - Expenditure Transfer from Trust Funds – Adjustments for Trust Fund Share – Prior Year  
Account Number: 425512  
Normal Balance: Debit  

Definition: The amount of offsetting collections derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.  

Justification: The current USSGL, 425500, addresses accounting that affects new offsetting collections but not adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.  

NOTE: Closes to USSGL account 420100.  

Account Title: Appropriation Purpose Fulfilled – To be Returned to Treasury  
Account Number: 436001  
Normal Balance: Debit  

Definition: Unobligated balances in a no-year Treasury account where the amount was determined to be no longer available for obligation but must be made available to close a no-year Treasury account.  

Justification: Provides a mechanism to allow an amount previously made unavailable to obligate to become available in order to return unobligated balance and close a no-year Treasury account.  

NOTE: Closes to USSGL account 436000.
Account Title: Daily Inflation/Deflation Compensation Adjustment  
Account Number: 439401  
Normal Balance: Credit  
Definition: Amount of daily inflation or deflation compensation to offset the amount recorded in USSGL account 411400 or 427300 to result in no budgetary impact. This account does not close at year-end.

NOTE: Does not close. Will have beginning and ending balance.

Account Title: Unobligated Balances Made Available from Previously Unavailable Receipts – Adjustments for Trust Fund Share – Prior Year  
Account Number: 439412  
Normal Balance: Debit  
Definition: The unobligated balance made available from receipts that were previously not immediately available for obligation upon collection. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers – Civil Works operating accounts. Corps of Engineers – Civil Works use only.

Justification: The current USSGL, 439400, addresses accounting that affects new budget authority but not adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

NOTE: Closes to USSGL account 439400.

Account Title: Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts – Adjustments for Trust Fund Share – Prior Year  
Account Number: 439432  
Normal Balance: Debit  
Definition: Anticipated unobligated balance made available from receipts that were previously unavailable for obligation. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers – Civil Works operating accounts. Corps of Engineers – Civil Works use only.

Justification: To address accounting that affects anticipated adjustments for indefinite amounts derived from trust funds that impact a definite appropriation in trust fund expenditure accounts. This will provide the Corps of Engineers – Civil Works an accounting mechanism.
Account Title: Obligation Limitation - Temporary – Prior-Year and Current-Year Budget Authority
Account Number: 439504
Normal Balance: Credit

Definition: Budgetary resources (i.e., unobligated balances and current-year budget authority) unavailable for obligation due to annual limitation in appropriation act. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission. Department of Transportation use only.

Justification: Provides the Department of Transportation a mechanism to report an adjustment against total budgetary resources that are subject to an annual obligation limitation.