

FY 2021 USSGL Account Changes:

Additions:

Account Title: Allocations of Authority - Anticipated From Invested Balances – Prior Year

Account Number: 416512

Normal Balance: Debit

Definition: The amount of prior year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416612, "Allocations of Realized Authority - To Be Transferred From Invested Balances – Prior Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances – Prior Year." Corps of Engineers - Civil Works use only.

Justification: Added so that Corps of Engineers – Civil Works can separate prior year allocations of anticipated invested balances from current year allocations of anticipated invested balances.

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances – Prior Year

Account Number: 416612

Normal Balance: Debit

Definition: The amount of undistributed funds of prior years to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded by Corps of Engineers – Civil Works trust funds, which have investment authority. (This occurs before the request for an SF 1511: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission. Corps of Engineers - Civil Works use only.

Justification: Added so that Corps of Engineers – Civil Works can separate prior year allocations of realized authority to be transferred from invested balances from current year allocations of realized authority to be transferred from invested balances.

Account Title: Allocations of Realized Authority - Transferred From Invested Balances – Prior Year

Account Number: 416712

Normal Balance: Debit

Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; associated with Corps of Engineers – Civil Works trust funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Corps of Engineers - Civil Works use only.

Justification: Added so that Corps of Engineers – Civil Works can separate prior year allocations of realized authority transferred from invested balances from current year allocations of realized authority transferred from invested balances.

Account Title: Offsetting Collections - Expenditure Transfer from Trust Funds – Receivable – Adjustments for Trust Fund Share - Prior Year

Account Number: 422512

Normal Balance: Debit

Definition: The amount of offsetting collections receivable 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. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

Justification: So that Corps of Engineers- Civil Works can post Offsetting Collections – Expenditure Transfer from Trust Funds – Receivable – Adjustments for Trust Fund Share - Prior Year.

Title: Daily Inflation/Deflation Compensation Adjustment – Previously Unavailable

Account Number: 439402

Normal Balance: Debit

Definition: Amount of daily inflation or deflation compensation (previously unavailable) made available for obligation at time of redemption of a Treasury Inflation-Protected Security.

Justification: To separate previously unavailable inflation adjustments from unavailable inflation adjustments.

Deletion:

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary – Prior-Year Authority

Account Number: 439501

Normal Balance: Credit

Definition: Unobligated balance is part of an annual administrative limitation whereby all of the budgetary resources (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: This USSGL account is no longer needed.

Modifications:

Account Title: Indefinite Contract Authority Withdrawn

Account Number: 413400

Normal Balance: Credit

Definition: The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

Justification: Adding indefinite to the title to ensure on indefinite activity is posted here.

Account Title: Adjustment for Definite Contract Authority ~~Limitation~~ – Prior-Year

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.~~ Applicable to Department of Transportation no-year TAFSs with legislative restrictions where withdrawals of prior year multi-year definite contract authority are required by law.

Justification: Revised definition to be clearer.

Account Title: Repayment of Repayable Advances - Current-Year Authority

Account Number: 415900

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. ~~Use only with Office of Management and Budget approval.~~

Justification: This USSGL account can be used without OMB approval.

Account Title: Repayment of Repayable Advances - Prior-Year Balances

Account Number: 415901

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. ~~Use only with Office of Management and Budget approval.~~ The balance is the result of recoveries of prior year obligations.

Justification: This USSGL account can be used without OMB approval.

Account Title: Balance Transfers - Extension of Availability Other Than Reappropriations

Account Number: 419100

Normal Balance: Debit

Definition: The amount of realized non-expenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Non-expenditure Transfer Authorization. ~~Use only with Office of Management and Budget approval.~~ Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: This USSGL account can be used without OMB approval.

Account Title: Anticipated Reimbursements

Account Number: 421000

Normal Balance: Debit

Definition: The estimate of reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget apportionment, other authorized reimbursements for which current fiscal year obligational authority is automatically established based on customer orders or services received or provided.

Justification: To remove the language that makes this USSGL account subject to OMB apportionment.

Account Title: Expenditure Transfers From Trust Funds - Receivable

Account Number: 422500

Normal Balance: Debit

Definition: The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example where the paying account is the Treasury Forfeiture Fund). This account does not close at year-end. For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

Justification: To separate current year from prior year.

Account Title: Expenditure Transfers from Trust Funds - Collected

Account Number: 425500

Normal Balance: Debit

Definition: The amount of expenditure transfers collected by a general fund from a trust during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund). For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

Justification: To separate current year from prior year.

Account Title: Offsetting Collections - Expenditure Transfer from Trust Funds – **Collected** –
Adjustments for Trust Fund Share - Prior Year

Account Number: 425512

Normal Balance: Debit

Definition: The amount of offsetting collections **collected** 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 show offsetting collections have already been collected.

Account Title: Daily Inflation/Deflation Compensation Adjustment - **Unavailable**

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. The account does not close at year-end.

Justification: To separate unavailable inflation adjustments from previously unavailable inflation adjustments.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority

Account Number: 439500

Normal Balance: Credit

Definition: This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. ~~This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.~~ This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

Justification: To clarify the intent of this USSGL account.

FY 2022 USSGL Account Changes:

Addition:

Account Title: Anticipated Reimbursements Used for Substitution of Contract Authority

Account Number: 421100

Normal Balance: Credit

Description: The estimate of amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. *This USSGL account can only be used by the Department of Defense Working Capital Fund.*

Justification: To anticipate reimbursements that will be used for substitution of contract authority.