

Proposed Budgetary Account Updates and Additions

FY 22 Definition Revisions:

Account Title: Anticipated Reimbursements

Account Number: 421000

Normal Balance: Debit

Definition: This account is used to record the estimate of reimbursements expected to be earned during the current fiscal year, based on customer orders or services received or provided. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: To clearly state that USSGL account 421000 can be used with either a debit or credit balance.

Account Title: Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

Account Number: 421100

Normal Balance: Credit

Definition: This account is used for estimating the amount of spending authority from offsetting collections represented by unfilled customer orders with or without advances 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 clarify that USSGL account 421100 can be used with or without advances.

Account Title: Anticipated Resources - Unapportioned Authority

Account Number: 449000

Normal Balance: Credit

Definition: This account is used for the amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 449000 can be used with either a debit or credit balance.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment

Account Number: 459000

Normal Balance: Credit

Definition: This account is used to record anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 459000 can be used with either a debit or credit balance.

Account Title: Anticipated Resources - Programs Exempt From Apportionment

Account Number: 469000

Normal Balance: Credit

Definition: This account is used to record anticipated amounts in programs exempt from apportionment. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 469000 can be used with either a debit or credit balance.

FY 23 Proposed New USSGL Accounts:

Account Title: Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

Account Number: 403500

Normal Balance: Credit

Definition: This account is used to estimate the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

Justification: To anticipate contract authority withdrawn associated with recoveries of prior year undelivered orders unpaid (recoveries.)

Account Title: Other Actual Collections – Intergovernmental Cooperation Act Non-Federal Pay for Services

Account Number: 427000

Normal Balance: Debit

Definition: This account is used to record the amount collected during the fiscal year from non-federal sources for pay for service activities. These collections result from business-type transactions involving the Intergovernmental Cooperation Act of 1968. Payment received for providing services shall be deposited to the credit of the principal appropriation from which the cost of providing the services has been paid or will be charged.

Justification: To create an account for direct offsetting collections that may be credited to any non-financing fund type.