

Additions and Modifications to USSGL Accounts (Effective FY 2021)

Modifications to Current USSGL Accounts:

Account Title: Anticipated Reimbursements ~~and Other Income~~

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, ~~and/or other income~~ for which current fiscal year obligational authority is automatically established based on customer orders received.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Receivable - Transferred

Account Number: 423300

Normal Balance: Debit

Definition: The amount in USSGL account 425100, "Reimbursements ~~and Other Income~~ Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Receivable

Account Number: 425100

Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Collected From Federal/Non-Federal Exception Sources

Account Number: 425200

Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities and non-Federal exception entities.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Collected From Non-Federal Sources

Account Number: 425400

Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity. Use USSGL account 425200 for reimbursement work with non-Federal exception entities.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Proposed New USSGL Account:

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.