

Proprietary USSGL Account Definition Modifications (Effective FY 2024)

1) Refund Receivables

Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 679000

Normal Balance: Debit

Definition: This account is used to record the other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.)

Although the normal balance for this account is debit, it may be acceptable for this account to have a credit balance when it relates to refund receivables from certain vendor/benefits overpayments.

Justification: *When recording refund receivables (such as in TC C414), some agencies expect to collect refunds for overpayments to non-federal vendors, but the amount of the refund won't be credited to SGL 610000 or other expense account until collection occurs. As a result, SGL 679000 could conceivably have a credit balance related to larger overpayments.*

2) Funds Held Outside of Treasury - Budgetary

Account Title: Funds Held Outside of Treasury - Budgetary

Account Number: 113000

Normal Balance: Debit

Definition: This account is used to record the amount of cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will be included in the Budget of the United States Government. *For Expenditure Treasury Account Fund Symbols, this amount represents the portion of unexpended balances that is held outside of Treasury.* This account does not close at year-end.

Justification: *To clarify the use of Funds Held Outside of Treasury with budgetary impact.*