

**Proposed Budgetary Accounts and Transactions (To be Voted on at February 2025 IRC Meeting)
Effective FY 26**

Account Title: Reinstated Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 480210

Normal Balance: Credit

Definition: This account is used to reinstate the amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred. This USSGL account is only applicable to budget object class 41.

Justification: This account will provide a mechanism for agencies to record a reinstated undelivered order that has been prepaid or advanced.

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Non-cash Refunds

Account Number: 497210

Normal Balance: Debit

Definition: This account is used to record the amount of non-cash refunds during the fiscal year resulting from downward adjustments to USSGL account 490200, "Delivered Orders - Obligations, Paid," with a budget object class 41 that were originally recorded in a prior fiscal year.

Justification: This account will provide a mechanism for agencies to record a downward adjustment to a prior-year delivered order with a non-cash refund.

U.S. Standard General Ledger - Attribute Table

| USSGL ACCOUNT | | USSGL ATTRIBUTES | | | BULK FILE ATTRIBUTES | | | | | | | | | | TAS ATTRIBUTES | | | | | | | |
|---------------|--|------------------|------------|----------|----------------------|---------------|------------|--------------|---------|----------------|--------------|--------|-------------------------------------|-------------|----------------|------------|------|-------------------------|---------------------|------------------------|------------|-------------|
| USSGL Acct. | USSGL Account Title | Anti-ci-pated | Budg/ Prop | Norm Bal | Begin/ End | Debit/ Credit | Apport Cat | Apport Cat B | BEA Cat | Cohort Year | Fed/ Non-fed | PY Adj | DEFC | Pgm Rpt Cat | Reimb Flag | Year of BA | BOC | Fund Type | Reporting Type Code | Financing Account Code | TAS Status | Trans. Code |
| 480210 | Reinstated Undelivered Orders - Obligations, Prepaid/Advanced | N | B | C | E | D/C | A/B/E | #### | D/M | 1001/1992-2026 | E/F/N | P/X | 1 or 3 character OMB approved value | ## | DR | BAL/NEW | #### | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |
| 497210 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Non-cash Refunds | N | B | D | E | D/C | | | D/M | 1001/1992-2026 | E/F/N | B/P/X | 1 or 3 character OMB approved value | | DR | | #### | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | D/G/N | U/E | X/K/N |

| USSGL Account | Balance Sheet | Net Cost | Net Position | Custodial Activity | Reclassified Net Cost | Reclassified Net | SF133 | Schedule P | SBR |
|-----------------------|---------------|----------|--------------|--------------------|-----------------------|------------------|--|--|------|
| 480210 (FY 26) | N/A | N/A | N/A | N/A | N/A | N/A | 1048, 4030, 4033, 4120, 4123 | 1048, 4030, 4033, 4052, 4120, 4123, 4142 | 1071 |
| 497210 (FY 26) | N/A | N/A | N/A | N/A | N/A | N/A | 1020, 1033, 1084, 1089, 4030, 4033, 4053, 4054, 4120, 4123, 4143, 4144 | 1020, 1033, 4030, 4033, 4052, 4053, 4120, 4123, 4142, 4143 | 1071 |

FY 26 Transaction Additions:

D115 To record the reinstatement of a prior-year prepaid or advanced order where an adjustment to the order requires a downward adjustment of a prior-year paid obligation with a non-cash refund.

Comment: If funded by direct appropriations also post reversal of B234.

Budgetary Entry

| | | |
|--------|--------|--|
| Debit | 497210 | Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Non-cash Refunds |
| Credit | 480210 | Reinstated Undelivered Orders - Obligations, Prepaid/Advanced |

Proprietary Entry

None

F337 To record the closing of reinstated undelivered orders - obligations, prepaid/advanced to undelivered orders - obligations, unpaid.

Budgetary Entry

| | | |
|--------|--------|---|
| Debit | 480210 | Reinstated Undelivered Orders - Obligations, Unpaid |
| Credit | 480200 | Undelivered Orders - Obligations, Prepaid/Advanced |

Proprietary Entry

None

USSGL account 497210 is being added as a credit to closing TC F302.