

# USSGL Update II

New Accounts, Tips for Using the USSGL  
Document, Trust/Special Funds, Credit  
Reform

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Management Conference

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# USSGL Update II

New USSGL Accounts (Fiscal 2005)

Trust Funds and Special Funds

Credit Reform Update

Tips for Using the USSGL Document

# New USSGL Accounts

4122 Authority Adjusted for Interest on the  
BPD Securities

For BPD use only!

# New USSGL Accounts

4173          Non-Allocation Transfers of  
Invested Balances –  
Transferred

Nonexpenditure transfer of invested  
balances

Trust to trust

Special to special

Special to “Federal”

Reduces previously established 4171  
receivable or 4172 payable

# New USSGL Accounts

4191      Balance Transfers – Extensions  
of Availability Other Than  
Reappropriations

Extending the availability of unobligated  
balances

Expired TAFS to Unexpired TAFS

2004 early implementation

# New USSGL Accounts

- 4690 Anticipated Resources – Programs Exempt From Apportionment
- 4720 Commitments – Programs Exempt From Apportionment

# New USSGL Accounts

“Subject To”  
Apportionment

“Exempt From”  
Apportionment

4450 unapport auth

n/a

4590 anticipate

4690 anticipate

4610 realize

4620 realize

4700 commit

4720 commit

48xx obligate

48xx obligate

49xx oblig/disburse

49xx oblig/disburse

# Trust Funds and Special Funds

What makes them so special???

Appropriated receipts

Investments

Nonexpenditure transfers

Expenditure transfers

# Trust Funds and Special Funds

Where do I look for guidance?

## USSGL Web Site

Federal Trust Fund Accounting Guide

USSGL Approved Scenarios

USSGL Document

[www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl)

# Trust Funds and Special Funds

## Trust Funds

NO 4119 Other  
Appropriations  
Realized!!

NO Unexpended  
Appropriations!!  
(3100 series)

## Special Funds

NO 4119 Other  
Appropriations  
Realized!!

NO Unexpended  
Appropriations -  
Appropriations  
Received!! (USSGL  
3101)

# Credit Reform Update

Guidance on the USSGL web site is outdated

Last update in 1999

Guidance needs to be updated to reflect changes in the USSGL and OMB A-11 changes

Agencies are responsible for new requirements created after guidance issued

# Credit Reform Update

What is being done now?

Reformed Credit Reform Subcommittee

The committee consists of IRC members from various credit reform agencies

The committee is tasked with reviewing the guidance and providing comments to the USSGL Staff to be incorporated in revised guidance

# Credit Reform Update

What is being done now?

USSGL Division updated Basic  
Accounting and Reporting Guidance  
for:

Loan Guarantee Liability Programs

Direct Loans

Foreclosed Property

Pre-Credit Reform

# Credit Reform Update

Issues to be Addressed in the Future

Recording of downward re-estimate and negative subsidy amounts into the receipt accounts

# Credit Reform Update

Final Drafts of the Guides are available on the USSGL website

Comments/questions can be directed to the USSGL staff through the USSGL Issues Form:

[www.fms.treas.gov/ussgl/form-issues.html](http://www.fms.treas.gov/ussgl/form-issues.html)

# Tips for Using the USSGL Document

# Background

The United States Standard General Ledger (USSGL) is a supplement (No. S2) to FMS' Treasury Financial Manual

Located on the USSGL website

# Background

The USSGL Supplement is divided into six sections:

Section I Chart of Accounts

Section II Accounts and Definitions

Section III Account Transactions

Section IV USSGL Account Attributes

Section V Crosswalks to Standard External  
Reports

Section VI Crosswalks to the Closing Package

# Section I – Chart of Accounts

Provides the basic structure for the  
USSGL

Encompasses proprietary and  
budgetary accounts

# Section II – Accounts and Definitions

Provides information about each  
USSGL account

Account Title

Account Number

Normal Balance (Debit or Credit)

Account Definition

# Section III – Account Transactions

Provides accounting transactions for events occurring throughout the Federal Government

Illustrates proprietary and/or budgetary entries for each accounting event

# Section III – Account Transactions

Contains four useful tools

Transaction Categories

Transaction Listing

Transactions

Transaction Postings (T-accounts)

# Section III – Account Transactions

## Transaction Categories

A 100 – 300	Funding Sources
B 100 – 400	Disbursements and Payables
C 100 – 300	Collections and Receivables
D 100 – 800	Adjustments/Accruals/Non- Budg Transfers Other Than Disb and Coll
E 100 – 200	Memorandum Entries
F 100 – 200	Yearend Pre-Closing and Closing Entries

# Section III – Account Transactions

## Transaction Listing

### SAMPLE

A104 To record the enactment of appropriations for other than trust or special funds.

# Section III – Account Transactions

## Transactions

Not all-inclusive

Not “one-size-fits-all”

May see multiple debits or multiple credits

Yearend closing entries may contain a USSGL  
account in “bold”

# Section III – Account Transactions

## Transactions

### SAMPLE

A104 To record the enactment of appropriations for other than special and trust funds.

#### Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unoblig Funds Exempt From Apport

#### Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations –

Appropriations Received

# Section III – Account Transactions

## Transaction Postings (T-accounts)

Indicates the USSGL account and its related transactions

### SAMPLE

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED	
DEBIT	CREDIT
A104 A155 F108R	A105 A125 F108 F204

# Section III – Account Transactions

## SAMPLE

A104 To record the enactment of appropriations for other than trust or special funds.

A104 To record the enactment of appropriations for other than special and trust funds

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations – Appropriations Received

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED	
DEBIT	CREDIT
A104	A105      F108
A155	A125      F204
F108R	

# Section IV – USSGL Account Attributes

## FACTS I attributes: Proprietary

USSGL Account Attribute Definitions

FACTS I Attribute Table

## FACTS II attributes: Budgetary (mainly)

Entity Relationship Diagram

Entity Definition Report

Attribute Definition Report

FACTS II Attribute Table

# Section V – Crosswalks to Standard External Reports

Maps USSGL accounts to standard external reports required by OMB and FMS

Includes USSGL accounts and attributes for each line and/or column

USSGL TFM S2-04-01 (June 2004) provides fiscal 2004 and 2005 crosswalks

# Section V – Crosswalks to Standard External Reports

## Crosswalks

SF 133

FMS 2108

OMB Form and Content Statements

Budget P&F Schedule

# Section VI – Crosswalks to the Closing Package

Maps USSGL accounts to external reports in accordance with current FMS guidance

Includes USSGL accounts and attributes for each line and/or column

Guidance is available on the FACTS I website

[www.fms.treas.gov/factsi](http://www.fms.treas.gov/factsi)

# Section VI – Crosswalks to the Closing Package

## Crosswalks

Reclassified Balance Sheet

Reclassified Statement of Net Cost

Reclassified Statement of Changes in Net  
Position

# Contact Information

## USSGL Contacts

[www.fms.treas.gov/ussgl/contacts](http://www.fms.treas.gov/ussgl/contacts)

# Web Sites

FMS home page

[www.fms.treas.gov](http://www.fms.treas.gov)

USSGL home page

[www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl)

OMB home page

[www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)

# References

USSGL TFM S2-04-01

USSGL Federal Trust Fund Accounting  
Guide

OMB Circular No. A-11

OMB Form and Content Bulletin No. 01-09