

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #23-01**

The USSGL staff presented the Draft Voting Ballot #23-01 at the November 30, 2022 USSGL IRC meeting.

Please indicate the agency’s vote by marking “Yes” or “No” on the voting ballot for each proposal to add, revise, or delete the USSGL account. (Please provide a detailed justification for all “No” votes.)

USSGL Board Members will vote using Survey Monkey, or e-mail their scanned ballot to USSGLTeam@fiscal.treasury.gov. The Survey Monkey link will be provided to the voting USSGL IRC board members.

Fiscal Service must receive the agency’s votes by **EST. 12:00 PM December 06, 2022**.

FISCAL YEAR 2023

ADD:

CHANGE:

109000	Yes	___	No	___
411920	Yes	___	No	___
438200	Yes	___	No	___
438300	Yes	___	No	___
438900	Yes	___	No	___

DELETE:

FISCAL YEAR 2024

ADD:

CHANGE:

195000	Yes	___	No	___
195900	Yes	___	No	___
214010	Yes	___	No	___
293000	Yes	___	No	___
293010	Yes	___	No	___
480110	Yes	___	No	___
693000	Yes	___	No	___
671300	Yes	___	No	___
193000	Yes	___	No	___
193900	Yes	___	No	___
233000	Yes	___	No	___
571400	Yes	___	No	___
593000	Yes	___	No	___
593300	Yes	___	No	___
599900	Yes	___	No	___

DELETE:

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2023

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2023

Account Title: Fund Balance With Treasury While Awaiting a Warrant **or Mandated Non-Expenditure Transfer**

Account Number: 109000

Normal Balance: Debit

Definition: This account is used to record the amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual **or supplemental** appropriation act, the account may be used while awaiting a warrant to be issued, **or while awaiting a mandated non-expenditure transfer (NET) to be processed**, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. **When using this account to record a liability pending a mandated NET, it shall only be used in the giving Treasury Appropriation Fund Symbol. This account should not be used for permissive NETs.** The balance in this account will adjust to zero when the Department of the Treasury's Bureau of **the** Fiscal Service issues a warrant **or a mandated transfer** and must adjust to zero by year-end. This account does not close at year-end.

Justification: This update is needed to record post-Continuing Resolution (CR) asset for pending mandated non-expenditure transfer out in the giving Treasury Appropriation Fund Symbol.

Account Title: Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR)

Factored into a TAFS CR Rate for Operations

Account Number: 411920

Normal Balance: Debit

Definition: This account is used to record the amount of budget authority derived from a mandated non-expenditure transfer in an appropriation Act referenced in section 101 of a continuing resolution (CR) that is factored into the rate for operations of both the giving and receiving Treasury Appropriation Fund Symbols (TAFS) (see OMB Circular No. A-11 Section 123.2 and OMB CR Bulletin) After the enactment of the full-year appropriation Act, adjust the amount as identified in the Act and continue to report the mandated non-expenditure transfer amount in this account until the amount is actually transferred after the enactment of a short-term CR. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: This account is needed to record mandated non-expenditure transfers under a continuing resolution (CR).

Account Title: Temporary Reduction - New Budget Authority Account

Number: 438200

Normal Balance: Credit

Definition: This account is used to record the amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 439200, "Permanent Reduction - New Budget Authority."

Justification: Revised USSGL account 438200 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

Account Title: Temporary Reduction - Prior-Year Balances Account

Number: 438300

Normal Balance: Credit Section II U.S. Standard General Ledger Accounts and Definitions

Definition: This account is used to record the amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 439300, "Permanent Reduction – Prior-Year Balances."

Justification: Revised USSGL account 438300 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

Account Title: Anticipated Temporary Reduction - Indefinite New Budget Authority

Account Number: 438900

Normal Balance: Credit

Definition: This account is used to record the current estimate of anticipated amount of indefinite new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for anticipated reductions of spending authority from offsetting collections **only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action.** For anticipated permanent reductions against indefinite new budget authority, refer to USSGL account 438600, "Anticipated Permanent Reduction - Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: Revised USSGL account 438900 so that it can be used in revolving funds or for anticipated reductions of spending authority from offsetting collections without OMB approval and/or specific legislative action.

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2023

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2024

Account Title: Lessee Right-To-Use Lease Asset

Account Number: 195000

Normal Balance: Debit

Definition: This account is used to record the lessee's right to control the use of an underlying asset during the lease term in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases. It is measured at the start of the lease term by adding the amount of the initial lease liability, any lease payments made to the lessor at or before the start of the lease term (less lease incentives,) and any indirect lease costs necessary to place the lease asset into service. This account does not close at year-end.

Account Title: Accumulated Amortization on Lessee Lease Assets

Account Number: 195900

Normal Balance: Credit

Definition: This account is used to record the amount of accumulated amortization charged to expense for a lessee's lease assets. This account does not close at year-end.

Account Title: Unfunded Accrued Interest Payable

Account Number: 214010

Normal Balance: Credit

Definition: This account is used to record the amount of interest accrued and owed to others that is not otherwise identified, and will be funded by future years' budgetary resources. It is intended for use only with interest accrued on the discount of a right-to-use lease liability. This account does not close at year-end.

Account Title: Lessee Lease Liability

Account Number: 293000

Normal Balance: Credit

Definition: This account is used to record the present value of lease payments required to be paid to a lessor for the lease term in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases. For certain payments not included in the measurement of the Lessee Lease Liability, see SFFAS 54, Par. 41. This account does not close at year-end.

Account Title: Unfunded Lessee Lease Liability

Account Number: 293010

Normal Balance: Credit

Definition: This account is used to record the present value of lease payments required to be paid to a lessor for the lease term, that will be funded by future years' budgetary resources. For certain payments not included in the measurement of the Lessee Lease Liability, see SFFAS 54, Par. 41. This account does not close at year-end.

Account Title: Reinstated Undelivered Orders – Obligations, Unpaid

Account Number: 480110

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 and for which amounts have not been prepaid or advanced.

Justification: For situations where there is a downward adjustment of a prior year paid obligation and an outstanding valid obligation, USSGL account 480110 reestablishes the undelivered order, unpaid obligation.

Account Title: Lessee Lease Expense

Account Number: 693000

Normal Balance: Debit

Definition: This account is used to record the amount of expenses incurred from (1) Short-term lease payments paid by a lessee based on the provisions of the lease contract; (2) Intragovernmental lease receipts paid by a lessee, including lease-related operating costs (maintenance, utilities, taxes, etc.,) paid to a lessor based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases. For certain variable payments included in the lessee lease liability rather than expense, see SFFAS 54, Pars. 41.

Account Title: Lessee Lease Amortization

Account Number: 671300

Normal Balance: Debit

Definition: This account is used to record the expense recognized from the process of allocating costs of a lease financing over the shorter of the lease term or underlying asset's useful life.

Account Title: Lessor Lease Receivable

Account Number: 193000

Normal Balance: Debit

Definition: This account is used to record the present value of lease payments required from a lessor for the lease term in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases. For certain payments not included in the measurement of the Lessor Lease Receivable, see SFFAS 54, Pars. 57-58. This account does not close at year-end.

Account Title: Allowance for Loss on Lease Receivable

Account Number: 193900

Normal Balance: Credit

Definition: This account is used to record the provision for uncollectible amounts of payments measured within the Lessor Lease Receivable. This account does not close at year-end.

Account Title: Unearned Lessor Revenue

Account Number: 233000

Normal Balance: Credit

Definition: This account is used to record the amount of lease revenue expected to be received during a lease term, but on which lessees will make payments over the life of the lease term for the right to use an underlying asset. Lessors should record unearned revenue in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases only. See also SFFAS 60, Par. 26. This account does not close at year-end.

Account Title: Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable – Contra Account

Account Number: 571400

Normal Balance: Debit

Definition: This account is used to record an offset to USSGL account 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government. It is intended to allow the recipient entity to reclassify the collection receipt as a liability. This account may only be used for custodial collections to be received for Credit Reform activity.

Justification: This USSGL account is needed to allow recipient entities to correctly classify the recognition of revenue from a custodial collection for Credit Reform activity.

Account Title: Lessor Lease Revenue

Account Number: 593000

Normal Balance: Credit

Definition: This account is used to record the amount of revenue earned from (1) Short-term lease payments paid to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease receipts to a lessor, including lease-related operating costs (maintenance, utilities, taxes, etc.) received from the lessee based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases. For certain variable payments included in lease receivable rather than revenue, see SFFAS 54, Pars. 57-58.

Account Title: Lessor Revenue - Amortization of Lease Receivable

Account Number: 593300

Normal Balance: Credit

Definition: This account is used to record the amortized amount of a Lessor's Lease Receivable in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases.

Account Title: Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets
Receivable – Contra Account

Account Number: 599900

Normal Balance: Debit

Definition: This account is used to record an offset to USSGL account 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable – Contra Account. It is intended to allow the recipient entity to offset the contra collection receipt. This account may only be used for custodial collections to be received for Credit Reform activity.

Justification: This USSGL account is needed to allow the proper offset to USSGL account 571400 for Credit Reform related custodial collections.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2024

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2024