

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #22-02**

The USSGL staff presented the Draft Voting Ballot #22-02 at the April 20, 2022 USSGL IRC meeting.

Please indicate the agency's vote by marking "Yes" or "No" on the voting ballot for each proposal to revise 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 May 11, 2022**.

FISCAL YEAR 2022

ADD:

CHANGE:

421000	Yes	___	No	___
421100	Yes	___	No	___
449000	Yes	___	No	___
459000	Yes	___	No	___
469000	Yes	___	No	___

DELETE:

FISCAL YEAR 2023

ADD:

CHANGE:

134900	Yes	___	No	___	259000	Yes	___	No	___
161020	Yes	___	No	___					
161120	Yes	___	No	___					
161220	Yes	___	No	___					
161320	Yes	___	No	___					
214900	Yes	___	No	___					
259100	Yes	___	No	___					
259200	Yes	___	No	___					
403500	Yes	___	No	___					
427000	Yes	___	No	___					
599750	Yes	___	No	___					

DELETE:

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Anticipated Reimbursements

Account Number: 421000

Normal Balance: Debit

Definition: This account is used to record the estimate of reimbursements expected to be earned during the current fiscal year, based on customer orders or services received or provided. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: To clearly state that USSGL account 421000 can be used with either a debit or credit balance.

Account Title: Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority

Account Number: 421100

Normal Balance: Credit

Definition: This account is used for estimating the amount of spending authority from offsetting collections represented by unfilled customer orders with or without advances or accounts receivable used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. This USSGL account can only be used by the Department of Defense Working Capital Fund.

Justification: To clarify a few things with USSGL account 421100.

Account Title: Anticipated Resources - Unapportioned Authority

Account Number: 449000

Normal Balance: Credit

Definition: This account is used for the amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 449000 can be used with either a debit or credit balance.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment

Account Number: 459000

Normal Balance: Credit

Definition: This account is used to record anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 459000 can be used with either a debit or credit balance.

Account Title: Anticipated Resources - Programs Exempt From Apportionment

Account Number: 469000

Normal Balance: Credit

Definition: This account is used to record anticipated amounts in programs exempt from apportionment. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To clearly state that USSGL account 469000 can be used with either a debit or credit balance.

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2022

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2023

Account Title: Interest Receivable on Uninvested Funds

Account Number: 134900

Normal Balance: Debit

Definition: This account is used to record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.

Justification: Interest receivable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 134000 “Interest Receivable - Not Otherwise Classified.” However, the portion of interest receivable on uninvested funds needs distinguished from other types of federal interest receivable and federal receivables. Interest receivable on uninvested funds should crosswalk to Interest Receivable, Loans (Line 4.1 of the Balance Sheet) within the Loans Receivable, Net line on the Balance Sheet, while other types of federal receivables crosswalk elsewhere.

Account Title: Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market

Account Number: 161020

Normal Balance: Debit

Definition: This account is used to record the par value of marketable U.S. Treasury securities issued by the Bureau of the Fiscal Service and purchased on the secondary market, and not directly through the Treasury. This account does not close at year-end.

Justification: Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

Account Title: Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market

Account Number: 161120

Normal Balance: Credit

Definition: This account is used to record the full discount amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

Justification: Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

Account Title: Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

Account Number: 161220

Normal Balance: Debit

Definition: This account is used to record the full premium amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

Justification: Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

Account Title: Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

Account Number: 161320

Normal Balance: Debit

Definition: This account is used to record the amortization amount of discounts and premiums on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

Justification: Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

Account Title: Accrued Interest Payable on Uninvested Funds

Account Number: 214900

Normal Balance: Credit

Definition: This account is used to record the amount of interest accrued and owed to Treasury for borrowings of uninvested funds. This account does not close at year-end.

Justification: Accrued interest payable on uninvested funds (further described in TFM Volume I, Part 2, Chapter 4600) currently is reported within USSGL 214000 “Accrued Interest Payable - Not Otherwise Classified.” However, the portion of interest payable on uninvested funds needs distinguished from other types of federal accrued interest payable and federal payables. Accrued interest payable on uninvested funds should crosswalk to Interest Payable, Loans (Line 24.1 of the Balance Sheet) within the Debt line on the Balance Sheet, while other types of federal receivables crosswalk to separate payable lines.

Account Title: Repayable Advance Debt

Account Number: 2591000

Normal Balance: Credit

Definition: This account is used to record the amount of loan principal specifically related to repayable advances based upon statutory framework. This account does not close at year-end. The Department of the Treasury and the Office of Management and Budget must approve use of this account.

Justification: Separate USSGL account is needed to be able to report on the amount of outstanding repayable advance debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

Account Title: Appropriated Debt

Account Number: 259200

Normal Balance: Credit

Definition: This account is used to record the amount of loan principal specifically related to appropriated debt based upon statutory framework. This account does not close at year-end. The

Department of the Treasury and the Office of Management and Budget must approve use of this account.

Justification: Separate USSGL account is needed to be able to report on the amount of outstanding appropriated debt on Office of Management and Budget (OMB) Budget Program and Financing schedule.

Account Title: Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn

Account Number: 403500

Normal Balance: Credit

Definition: This account is used to estimate the amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

Justification: To anticipate contract authority withdrawn associated with recoveries of prior year undelivered orders unpaid (recoveries.)

Account Title: Other Actual Collections – Intergovernmental Cooperation Act Non-Federal Pay for Services

Account Number: 427000

Normal Balance: Debit

Definition: This account is used to record the amount collected during the fiscal year from non-federal sources for pay for service activities. These collections result from business-type transactions involving the Intergovernmental Cooperation Act of 1968. Payment received for providing services shall be deposited to the credit of the principal appropriation from which the cost of providing the services has been paid or will be charged.

Justification: To create an account for direct offsetting collections that may be credited to any non-financing fund type.

Account Title: Financing Sources Transferred In From Custodial Statement Collections-
Contra Account

Account Number: 599750

Normal Balance: Debit

Definition: This account is used to record an offset to USSGL Account 599700 Financing Sources Transferred in From Custodial Statement Collections. It is intended to allow the recipient entity to reclassify the collection receipt as a liability to be recognized as a revenue in a future period.

Justification: This USSGL account is needed to allow recipient entities to correctly delay the recognition of revenue from a custodial collection until it is earned in a future period.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2023

Account Title: Other Debt

Account Number: 259000

Normal Balance: Credit

Definition: This account is used to record all other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified in another USSGL account. **This account excludes appropriated debt and repayable advances.** This account does not close at year-end.

Justification: Update definition to include that this USSGL account excludes appropriated debt and repayable advances.

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2023