

**U.S. GOVERNMENT STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #15-02**

The USSGL staff presented Voting Ballot #15-02 at the August 6, 2015, USSGL IRC meeting. Please indicate the agency's vote by marking "yes" or "no" on the voting ballot for each proposal to the USSGL. Provide a detailed justification for all "no" votes. Fax page 1 and any attachments containing comments or justifications for negative votes to 202-874-7232 or vote via Survey Monkey. The Survey Monkey link will be provided to the voting USSGL IRC board members. Fiscal Service must receive the agency's votes by close of business August 13, 2015.

FISCAL YEAR 2016

ADD:

405000 pg-2 Yes____ No____
424000 pg-2 Yes____ No____
436000 pg-2 Yes____ No____
570005 pg-3 Yes____ No____
615000 pg-3 Yes____ No____

CHANGE

None

Name: _____

Agency: _____

Date: _____

THE FOLLOWING PROPOSED USSGL ACCOUNTS WILL BE EFFECTIVE FOR FISCAL 2016 REPORTING.

PROPOSED USSGL ACCOUNTS

Account Title: Anticipated Reductions to Appropriations by Offsetting Collections or Receipts
Account Number: 405000
Normal Balance: Credit
Definition: An amount equal to the anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at year end.

Justification: This USSGL account is needed to offset an anticipated collections USSGL account for Treasury Accounts that are front funded with an appropriation derived from the General Fund of the U.S. Treasury that may be returned either partially or entirely by the end of the fiscal year.

Account Title: Appropriations Reduced by Offsetting Collections or Receipts - Collected
Account Number: 424000
Normal Balance: Credit
Definition: An amount equal to the actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Treasury while waiting for the appropriation warrant to be adjusted. The balance in this account will be adjusted to zero at year end.

Justification: This USSGL account is needed to adjust the Anticipated Reductions to Appropriations by Offsetting Collections or Receipts USSGL account for actual collections in Treasury Accounts that are front funded with an appropriation derived from the General Fund of the U.S. Treasury that maybe returned either partially or entirely by the end of the fiscal year.

Account Title: Appropriation Purpose Fulfilled - Balance Not Available
Account Number: 436000
Normal Balance: Credit
Definition: The portion of the unobligated balances in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out. This account does not close at the end of the year.

Justification: USSGL will be used when the purpose has been carried out but there is not explicit enacted language to withdraw the funding and return to Treasury. It reclassifies the amount from an available unobligated balance to an unavailable unobligated balance and will remain open. In this case, 31 U.S.C 1555 is not applicable because the appropriation account is not closing.

Account Title: Appropriations – Expended
Account Number: 570005
Normal Balance: Debit
Definition: The amount of General Fund-financed appropriations used by agencies during the fiscal year when goods and services are received or benefits are provided. This account corresponds to Federal reporting entity’s Expended Appropriations (USSGL account 570000). This account is for the General Fund of the Treasury use only.

Justification: Enables the General Fund to properly account for appropriations that have been financed by the General Fund. Establishes an offset to agencies 570000 to enable proper IGT eliminations. Enables the General Fund to account for appropriations as financing sources, in compliance with SFFAS 7, par. 71 & 72.

Account Title: Expensed Asset
Account Number: 615000
Normal Balance: Debit
Definition: The amount of expenses recognized by a purchasing agency when a capitalized asset acquired from another federal agency does not meet the purchasing agency’s capitalization threshold.

Justification: This account was established to separate activity out of account 610000 pertaining to an asset purchase, not capitalized. This will allow for proper presentation of the FR, reflecting this expense at the governmentwide level.