

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #17-02**

The USSGL staff presented the Draft Voting Ballot #17-02 at the December 5, 2017, 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. Provide a detailed justification for all "no" votes. Fax page 1 and any attachments containing comments or justifications for negative votes to 304-480-5176 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 **EST. 12:00 PM December 12, 2017.**

Revisions: None

FISCAL YEAR 2017

ADD:
None

CHANGE:
None

DELETE:
None

NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
None

FISCAL YEAR 2018

ADD:

CHANGE:

320110 Pg. 2 Yes___ or No___
415901 Pg. 2 Yes___ or No___
439401 Pg. 2 Yes___ or No___
439801 Pg. 2 Yes___ or No___

415900 Pg. 3 Yes___ or No___
439400 Pg. 3 Yes___ or No___
439700 Pg. 3 Yes___ or No___
439701 Pg. 4 Yes___ or No___
439800 Pg. 4 Yes___ or No___

DELETE:
None

NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
None

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2018

Proposed Account Title: Appropriations Outstanding - Transfers

Proposed Account Number: 320110

Proposed Normal Balance: Debit

Proposed Definition: The amount of unexpended appropriations, from current or prior years, transferred during the fiscal year. 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 is for the General Fund of the U.S. Government use only.

Justification: To provide a mechanism for the General Fund of the U.S. Government to track transferred appropriations.

Proposed Account Title: Repayment of Repayable Advances - Prior-Year Balances

Proposed Account Number: 415901

Proposed Normal Balance: Credit

Proposed Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval. The balance is the result of recoveries of prior year obligations.

Justification: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances

Proposed Account Number: 439401

Normal Balance: Credit

Proposed Definition: The unobligated balance of the amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at yearend. This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

Proposed Account Title: Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances

Proposed Account Number: 439801

Proposed Normal Balance: Credit

Proposed Definition: The unobligated balance of the amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This account does not close at yearend. The balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS:

Current Account Title: Repayment of Repayable Advances

Proposed Account Title: Repayment of Repayable Advances - [Current-Year Authority](#)

Account Number: 415900

Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Nonexpenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. Use only with Office of Management and Budget approval.

Justification: To separate Current – Year activity from Prior-Year activity.

Current Account Title: Receipts Unavailable for Obligation Upon Collection

Proposed Account Title: Receipts Unavailable for Obligation Upon Collection - [Current-Year Authority](#)

Account Number: 439400

Normal Balance: Credit

Definition: The amount of receipts that, immediately upon collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at yearend.

Justification: To separate Current – Year activity from Prior-Year activity.

Current Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Proposed Account Title: Appropriations, [Borrowing Authority, and Contract Authority](#), Temporarily Precluded From Obligation - [Current-Year Balances](#)

Account Number: 439700

Normal Balance: Credit

Definition: The amount of ~~receipts and~~ appropriations (derived from special and trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. ~~The ending balance of this account will be part of the end-of-year balance in the Special and Trust Fund Receipt Schedule (Schedule N).~~

Justification: To separate Current – Year activity from Prior-Year activity.

Current Account Title: Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

Account Title: ~~Unobligated Balances of Receipts and~~ Appropriations Temporarily Precluded From Obligation - Prior-Year Balances

Account Number: 439701

Normal Balance: Credit

Proposed Definition: Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of appropriations **(derived from special and trust non-revolving fund receipts)** that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance is the result of recoveries of prior year obligations and/or unobligated balance transfers in.

Justification: To separate Current – Year activity from Prior-Year activity.

Current Account Title: Offsetting Collections Temporarily Precluded From Obligation

Proposed Account Title: Offsetting Collections Temporarily Precluded From Obligation - Current-Year Balances

Account Number: 439800

Normal Balance: Credit

Definition: The amount of offsetting collections that becomes unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

Justification: To separate Current – Year activity from Prior-Year activity.