

**U.S. STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #18-01**

The USSGL staff will present the Draft Voting Ballot #18-01 at the April 26, 2018, 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 301-436-1039 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 May 23, 2018**.

Revisions: None

**FISCAL YEAR 2018**

**ADD:**

**CHANGE:**

<b>None</b>				232000	Pg. 2	Yes ___	No ___

**DELETE:**

**NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):**

<b>None</b>				<b>None</b>			

**FISCAL YEAR 2019**

**ADD:**

**CHANGE:**

198100	Pg. 3	Yes ___	No ___	198000	Pg. 4	Yes ___	No ___
299100	Pg. 3	Yes ___	No ___	299000	Pg. 4	Yes ___	No ___
571300	Pg. 3	Yes ___	No ___	571200	Pg. 4	Yes ___	No ___
				599700	Pg. 5	Yes ___	No ___

**DELETE:**

**NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):**

<b>None</b>				<b>None</b>			

Name: \_\_\_\_\_

Agency: \_\_\_\_\_

Date: \_\_\_\_\_

**PROPOSED NEW USSGL ACCOUNT FOR FISCAL 2018**

**PROPOSED USSGL ACCOUNTS:**

None

**PROPOSED CHANGES TO USSGL ACCOUNT FOR FISCAL 2018**

**Account Title:** Other Deferred Revenue

**Account Number:** 232000

**Normal Balance:** Credit

**Definition:** The amount of revenue or income received but not yet earned ~~from non-Federal sources~~ not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.

**Justification:** To update account definition in accordance with TFM 2-4700.

## **PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2019**

**Account Title:** Asset for Agency's Custodial and Non-Entity Liabilities – Other than the General Fund of the U.S. Government

**Account Number:** 198100

**Normal Balance:** Debit

**Definition:** The total amount of non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of another Federal agency other than the General Fund of the U.S. Government. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account does not close at yearend.

**Justification:** New USSGL account needed to allow proper reporting of the receipt of custodial collections and non-entity accruals by a Federal entity on behalf of a Federal entity other than the General Fund of the U. S. Government.

**Account Title:** Other Liabilities – Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). The warrant must be issued by yearend. This account does not close at yearend.

**Justification:** To separate warrant activity.

**Account Title:** Accrual of Agency Amount to Be Collected – Custodial and Non-Entity Other than the General Fund of the U.S. Government

**Account Number:** 571300

**Normal Balance:** Credit

**Definition:** The accrued amount of Non-Entity, custodial collections, and custodial revenues to be collected by a reporting entity on behalf of another Federal Agency other than the General Fund of the U.S. Government. This account corresponds to the collecting entity's Accrued Collections for Others Statement of Custodial Activity (USSGL account 599100), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400), and in certain situations, Collections for Others – Statement of Custodial Activity (USSGL Account 599000).

**Justification:** New USSGL account needed to allow proper reporting by the receiving agency of accrued custodial and non-entity amounts on behalf of a Federal entity other than the General Fund of the U. S. Government.

## **PROPOSED CHANGES TO USSGL ACCOUNT FOR FISCAL 2019**

**Account Title:** Asset for Agency's Custodial and Non-Entity Liabilities – [General Fund of the U.S. Government](#)

**Account Number:** 198000

**Normal Balance:** Debit

**Definition:** The total amount of non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of the General Fund of the U.S. Government. This amount will be reduced, at yearend, by the amount of associated Fund Balance With Treasury that is transferred ~~(swept)~~. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account is for the General Fund of the U.S. Government use only. This account does not close at yearend.

**Justification:** Update the USSGL account title to distinguish its use for reporting the collection of custodial activity on behalf of the General Fund of the U.S. Government only.

**Account Title:** Other Liabilities Without Related Budgetary Obligations

**Account Number:** 299000

**Normal Balance:** Credit

**Definition:** Other liabilities not otherwise classified, for which there is not a related budgetary obligation. ~~The account may be used while awaiting a warrant to be issued for a reduction (i.e., rescission, across the board reduction, and sequestration) by the U. S. Department of the Treasury's Bureau of the Fiscal Service. The warrant must be issued by yearend.~~ This account does not close at yearend.

~~Detailed information related to sequestration will be presented in a new scenario to be developed at a future date.~~

**Justification:** To separate warrant activity.

**Account Title:** Accrual of Agency Amount to Be Collected – Custodial and Non-Entity – [General Fund of the U.S. Government](#)

**Account Number:** 571200

**Normal Balance:** Credit

**Definition:** The accrued amount of non-entity, custodial collections and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the Federal reporting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the U.S. Government use only.

**Justification:** Update the USSGL account title to distinguish its use for reporting the collection of custodial activity on behalf of the General Fund of the U.S. Government only.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections

**Account Number:** 599700

**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. [Unless specifically identified by the Bureau of the Fiscal Service in conjunction with OMB](#), this transfer creates a budgetary resource in the receiving TAS.

**Justification:** Update the USSGL account definition to allow this type of collection to not have a budgetary effect if specifically identified by Fiscal Service.