

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #23-03**

The USSGL staff presented the Draft Voting Ballot #23-03 at the August 23, 2023 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 August 30, 2023**.

FISCAL YEAR 2023

ADD:

CHANGE:

DELETE:

FISCAL YEAR 2024

ADD:

CHANGE:

432100 Yes ___ No ___
433000 Yes ___ No ___

432000 Yes ___ No ___
449000 Yes ___ No ___
480100 Yes ___ No ___
490100 Yes ___ No ___

DELETE:

FISCAL YEAR 2025

ADD:

CHANGE:

479010 Yes ___ No ___

DELETE:

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2023

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2023

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2023

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2024

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources – General Fund Account

Account Number: 432100

Normal Balance: Debit

Definition: This account is used in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Department of Health and Human Services and Social Security Administration use only.

Justification: The account is needed in a general fund account to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts.

Account Title: Offset to adjustment for Change in allocation of Trust Fund limitation – General Fund Account

Account Number: 433000

Normal Balance: Credit

Definition: This account provides a closing activity offset to the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation noted above. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. Department of Health and Human Services and Social Security Administration use only.

Justification: This account is needed as a closing activity offset the amount of adjustments recorded for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. This account can also adjust (remove or reallocate) funding between discretionary and mandatory accounts for specific agency activity associated with the change in allocation.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2024

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources –
Trust Fund Account

Account Number: 432000

Normal Balance: Debit

Definition: This account is used **in a paying trust fund account** to record the amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and federal entity general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Department of Health and Human Services and Social Security Administration use only.

Justification: To add a little more detail to the definition and clarify that this USSGL is for use only by Department of Health and Human Services and Social Security Administration.

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 in certain instances for this account to have a debit balance.**

Justification: To provide additional clarification regarding the use of the USSGL account.

Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 480100

Normal Balance: Credit

Definition: This account is used to record 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. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at year-end. **Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.**

Justification: To show that it is acceptable to have a debit balance in certain instances in USSGL account 480100.

Account Title: Delivered Orders - Obligations, Unpaid

Account Number: 490100

Normal Balance: Credit

Definition: This account is used to record the amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end. **Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.**

Justification: To show that it is acceptable to have a debit balance in certain instances in USSGL account 490100.

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2024

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2025

Account Title: Anticipated Reinstated Orders - Obligations, Unpaid

Account Number: 479010

Normal Balance: Credit

Definition: This account is used to anticipate the reinstatement of 1) 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; and 2) the amount accrued or due for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (b) goods and tangible property received; and (c) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Justification: This account is used to anticipate the amounts in USSGL accounts 480110 and 490110.