

**U.S. GOVERNMENT STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #14-01**

The USSGL staff presented Voting Ballot #14-01 at the May 22, 2014, USSGL IRC meeting. Please indicate the agency's vote by marking "yes" or "no" on the voting ballot for each proposed revision 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. BFS will provide the Survey Monkey link to the voting USSGL IRC board members. BFS must receive the agency's votes by close of business June 5, 2014.

**FISCAL YEAR 2014**

**ADD:**

**CHANGE:**

109000	Pg. 2	Yes	_____	No	_____
132100	Pg. 2	Yes	_____	No	_____
299000	Pg. 3	Yes	_____	No	_____
540500	Pg. 3	Yes	_____	No	_____
718100	Pg. 3	Yes	_____	No	_____

**FISCAL YEAR 2015**

**ADD:**

**CHANGE:**

463500	Pg. 4	Yes	_____	No	_____	415500	Pg. 5	Yes	_____	No	_____
577700	Pg. 4	Yes	_____	No	_____						
577800	Pg. 4	Yes	_____	No	_____						

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

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

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

## **PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2014**

**Account Title:** Fund Balance With Treasury Under a Continuing Resolution

**Account Number:** 109000

**Normal Balance:** Debit

**Definition:** The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance will remain in this account until the warrant has been issued by the U.S. Department of the Treasury's Bureau of the Fiscal Service. The balance in this account will adjust to zero when the U.S. Department of the Treasury's ~~Financial Management~~ Bureau of the Fiscal Service ~~issues processes~~ a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** *To update the account definition to clarify the use of the account during a continuing resolution.*

**Account Title:** Unfunded FECA Benefit Contributions Receivable

**Account Number:** 132100

**Normal Balance:** Debit

**Definition:** The amount recorded by the Department of Labor for unfunded FECA contributions due from ~~Federal~~ employers. Until the ~~Federal~~ paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend.

**Justification:** *Department of Labor has entities enrolled in FECA that are not considered federal entities that are required to be covered under FECA by law. The current definition limited this USSGL account as a receivable due from Federal employers. A change was made to the Federal Non-Federal Code attribute domain value to allow the domain value of "N" for this USSGL account.*

**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. This account may be used while awaiting for funds to be withdrawn. (i.e. rescissions, across-the-board reductions, and sequestrations.) This account does not close at yearend.

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

**Justification:** *To update the account definition to clarify the use of the account when funds are being returned for rescissions, across-the-board reductions, and sequestrations. Also, to provide comment related to the new scenario to be developed providing guidance for sequestration.*

**Account Title:** Unfunded FECA Benefit Revenue

**Account Number:** 540500

**Normal Balance:** Credit

**Definition:** The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from ~~Federal~~ employers.

**Justification:** *Department of Labor has entities enrolled in FECA that are not considered federal entities that are required to be covered under FECA by law. The current definition limited this USSGL account as a receivable due from Federal employers. A change was made to the Federal Non-Federal Code attribute domain value to allow the domain value of "N" for this USSGL account.*

**Account Title:** Unrealized Gain - Exchange Stabilization Fund

**Account Number:** 718100

**Normal Balance:** Credit

**Definition:** The accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value of assets. Although the normal balance for this account is credit, ~~it is acceptable in certain circumstances for this account is credit,~~ it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

**Justification:** *To update definition to correct typographical error found in the published definition for the USSGL account.*

**PROPOSED USSGL ACCOUNTS FOR FISCAL YEAR 2015**

**Account Title:** Funds Not Available – Adjustments to the Exchange Stabilization Fund

**Account Number:** 463500

**Normal Balance:** Credit

**Definition:** Funds not available for commitment/obligations. The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury. This account does not close at year-end.

**Justification:** *This account was created as it does not close where 463000 does close.*

**Account Title:** Authority Transfer Control In

**Account Number:** 577700

**Normal Balance:** Credit

**Definition:** Offset for the monitoring of the movement of Fund Balance with Treasury or activity to another Treasury account symbol. This account is for the General Fund of the Treasury use only.

**Justification:** The General Fund has a need for an account similar to USSGL Account 577600, but with a Domain Value of “Blank” for the Fed/Non-Fed attribute. They need this account to properly account for transfers between agencies without causing elimination issues. The General Fund is not a direct trading partner in these transactions and only uses the transfer account as a means to track the change

**Account Title:** Authority Transfer Control Out

**Account Number:** 577800

**Normal Balance:** Debit

**Definition:** Offset for the monitoring of the movement of Fund Balance with Treasury or activity to another Treasury account symbol. This account is for the General Fund of the Treasury use only.

**Justification:** The General Fund has a need for an account similar to USSGL Account 577600, but with a Domain Value of “Blank” for the Fed/Non-Fed attribute. They need this account to properly account for transfers between agencies without causing elimination issues. The General Fund is not a direct trading partner in these transactions and only uses the transfer account as a means to track the change

**PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2015**

**Account Title:** Appropriation To Liquidate Contract Authority - Allocation - Transferred  
**Account Number:** 415500  
**Normal Balance:** Debit

**Definition:** The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from the parent Treasury Appropriation Fund Symbol (TAFS) to its Allocation TAFS. The transfer is accomplished via SF1151:Nonexpenditure Transfer Authorization. Only the Department of Transportation and agencies that receive allocation transfers from the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Justification:** *To update the account definition to clarify the use of this account being restricted to the Department of Transportation and agencies who receive allocation transfers from the Department of Transportation.*