

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #20-02**

The USSGL staff presented the Draft Voting Ballot #20-02 at the April 23, 2020 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 May 21, 2020**.

FISCAL YEAR 2020

ADD:

None

CHANGE:

None

DELETE:

None

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

None

FISCAL YEAR 2021

ADD:

411910 Pg. Yes ___ No ___

310710 Pg. Yes ___ No ___

320710 Pg. Yes ___ No ___

570010 Pg. Yes ___ No ___

570006 Pg. Yes ___ No ___

299010 Pg. Yes ___ No ___

299110 Pg. Yes ___ No ___

199010 Pg. Yes ___ No ___

417400 Pg. Yes ___ No ___

CHANGE:

421000 Pg. Yes ___ No ___

423300 Pg. Yes ___ No ___

425100 Pg. Yes ___ No ___

425200 Pg. Yes ___ No ___

425400 Pg. Yes ___ No ___

310700 Pg. Yes ___ No ___

320700 Pg. Yes ___ No ___

570000 Pg. Yes ___ No ___

570005 Pg. Yes ___ No ___

DELETE:

463000 Pg. Yes ____ No ____

FISCAL YEAR 2022

ADD:

439502 Pg. Yes ____ No ____

439503 Pg. Yes ____ No ____

439702 Pg. Yes ____ No ____

439703 Pg. Yes ____ No ____

439801 Pg. Yes ____ No ____

449000 Pg. Yes ____ No ____

CHANGE:

439500 Pg. Yes ____ No ____

439501 Pg. Yes ____ No ____

439700 Pg. Yes ____ No ____

439701 Pg. Yes ____ No ____

439800 Pg. Yes ____ No ____

445000 Pg. Yes ____ No ____

Name: _____

Agency: _____

Date: _____

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2020

Proposed Modification to USSGL Account Title and Definition

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Indefinite Appropriation - Upward Adjustments

Account Number: 411910

Normal Balance: Debit

Definition: The amount of budgetary authority derived from the General Fund of the U.S. Government to cover upward adjustments where a prior year appropriation act is cited. This USSGL is not applicable to no-year Treasury accounts.

Justification: The current USSGL, 411900, does not distinguish between current and prior year amounts and therefore funds in this account may be used inappropriately for upward adjustments.

Account Title: Unexpended Appropriations Used - Disbursed

Account Number: 310710

Normal Balance: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570010, "Expended Appropriations - Disbursed" when goods and services are received or benefits provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

Justification: The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with Business Event Type Code (BETC) usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage).

Account Title: Appropriations Outstanding Used – Disbursed

Account Number: 320710

Normal Balance: Credit

Definition: The amount of reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310710, "Unexpended Appropriations Used - Disbursed". This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

Justification: The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS.

The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage).

Account Title: Expended Appropriations - Disbursed

Account Number: 570010

Normal Balance: Credit

Definition: The disbursement of appropriations used during the fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

Justification: The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

Account Title: Appropriations Expended - Disbursed

Account Number: 570006

Normal Balance: Debit

Definition: The amount of General Fund of the U.S. Government-financed appropriations disbursed 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 – Disbursed (USSGL Account 570010.) This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is disbursed.

Justification: The disbursement related to the use of appropriations from the General Fund of the U.S. Government represents a reduction in FBWT which should agree with BETC usage in CARS. The segregation of the disbursement of appropriations from the accrual provides a tie point between USSGL usage and CARS transactions (BETC usage.)

Account Title: Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government

Account Number: 299010

Normal Balance: Credit

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Justification: The new 299010 account reduces complexity within the Balance Sheet and Reclassified Balance Sheet crosswalks by differentiating the reporting of the General Fund of the U.S. from other agencies. Currently, the Balance Sheet line item “Other liabilities (RC 30) (Note 17)” includes two USSGL crosswalk line references to USSGL 299000 “Other Liabilities Without Related Budgetary Obligations.”

Account Title: Reductions of Other Liabilities - General Fund of the U.S. Government

Account Number: 299110

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). This account is for the General Fund of the U.S. Government use only. The warrant must be issued by year-end. This account does not close at year-end.

Justification: The new 299110 account reduces complexity within the Balance Sheet and Reclassified Balance Sheet crosswalks by differentiating the reporting of the General Fund of the U.S. from other agencies. Currently, the Balance Sheet line item “Other liabilities (RC 30) (Note 17)” includes two USSGL crosswalk line references to USSGL 299100 “Other Liabilities – Reductions.”

Account Title: Other Assets - General Fund of the U.S. Government

Account Number: 199010

Normal Balance: Debit

Definition: Other assets of the General Fund of the U.S. Government not otherwise classified above. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Justification: The new 199010 account reduces complexity within the Balance Sheet and Reclassified Balance Sheet crosswalks by differentiating the reporting of the General Fund of the U.S. from other agencies. Currently, the Balance Sheet line item “Other assets (RC 30)” includes two USSGL crosswalk line references to USSGL 199000 “Other Assets.”

Account Title: Transfers – Current-Year Borrowing Authority Converted to Cash

Account Number: 417400

Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers between a revolving borrowing authority Treasury Fund Symbol and a non-revolving Treasury Appropriation Fund Symbol during the fiscal year borrowing authority converted to cash. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance

Justification: New USSGL account needed to allow for proper reporting of transfers derived from exercised borrowing authority.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Anticipated Reimbursements ~~and Other Income~~

Account Number: 421000

Normal Balance: Debit

Definition: The estimate of reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget apportionment, other authorized reimbursements, ~~and/or other income~~ for which current fiscal year obligational authority is automatically established based on customer orders received.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Receivable - Transferred
Account Number: 423300
Normal Balance: Debit

Definition: The amount in USSGL account 425100, "Reimbursements ~~and Other Income~~ Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Receivable
Account Number: 425100
Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Collected From Federal/Non-Federal Exception Sources
Account Number: 425200
Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities and non-Federal exception entities.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Reimbursements ~~and Other Income~~ Earned - Collected From Non-Federal Sources
Account Number: 425400
Normal Balance: Debit

Definition: The amount of reimbursements ~~and other income~~ earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity. Use USSGL account 425200 for reimbursement work with non-Federal exception entities.

Justification: Remove “other income” from the title and definition to make the meaning clearer.

Account Title: Unexpended Appropriations - Used - [Accrued](#)

Account Number: 310700

Normal Balance: Debit

Definition: The amount of [accruals representing](#) a reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570000, "Expended Appropriations – [Used – Accrued](#)" when goods and services are received or benefits provided. [Any Special and trust funds](#) that receive appropriations from the General Fund of the U.S. Government are to use this account.

Justification: The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in Fund Balance with Treasury (FBWT) which should agree with Business Event Type Code (BETC) usage in the Central Accounting Reporting System (CARS). This accrual would not impact FBWT in CARS and therefore must be broken out separately.

Account Title: Appropriations Outstanding – Used – [Accrued](#)

Account Number: 320700

Normal Balance: Credit

Definition: The amount of [accruals representing](#) a reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310700, "Unexpended Appropriations – Used - Accrued". This account is for the General Fund of the U.S. Government use only.

Justification: The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

Account Title: Expended Appropriations – Used - [Accrued](#)

Account Number: 570000

Normal Balance: Credit

Definition: The [accrual](#) of appropriations used during the fiscal year when goods and services are received or benefits are provided. [Any Special and trust funds](#) that receive appropriations from the General Fund of the U.S. Government are to use this account.

Justification: The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

Account Title: Appropriations Expended - [Accrued](#)

Account Number: 570005

Normal Balance: Debit

Definition: The amount of General Fund of the U.S. Government-financed appropriations **accrued** by agencies during the fiscal year when goods and services are received or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570000 Expended Appropriations - Used - **Accrued**. This account is for the General Fund of the U.S. Government use only.

Justification: The accrual of the use of appropriations from the General Fund of the U.S. Government must be broken out from the actual disbursement. The disbursement of appropriations represents a reduction in FBWT which should agree with BETC usage in CARS. This accrual would not impact FBWT in CARS and therefore must be broken out separately.

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Funds Not Available for Commitment/Obligation

Account Number: 463000

Normal Balance: Credit

Definition: Appropriated funds not available for commitment/obligation.

Justification: There is no need to have this USSGL account.

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Current-Year Authority

Account Number: 439502

Normal Balance: Credit

Definition: Anticipated authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Current-Year Authority needs to be separated from Realized Current-Year Authority.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority

Account Number: 439503

Normal Balance: Credit

Definition: Anticipated Unobligated balance is part of an annual administrative limitation whereby all of the budget resources (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

Account Title: Appropriations (special or trust) Temporarily Precluded From Obligation – Anticipated Current-Year Authority

Account Number: 439702

Normal Balance: Credit

Definition: The amount of anticipated appropriations (derived from special or trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts anticipated in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Appropriations from Current-Year Authority needs to be separated from Realized Current-Year Authority.

Account Title: Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority

Account Number: 439703

Normal Balance: Credit

Definition: Based on situations where total anticipated 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: Anticipated Appropriations from Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

Account Title: Offsetting Collections (Anticipated) Temporarily Precluded From Obligation

Account Number: 439801

Normal Balance: Credit

Definition: The amount of offsetting collections (anticipated) that becomes unavailable for obligation until specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Offsetting Collections Precluded From Obligation needs to be separated from Collected Offsetting Collections Precluded From Obligation.

Account Title: Anticipated Resources - Unapportioned Authority

Account Number: 449000

Normal Balance: Credit

Definition: The amount of anticipated unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

Justification: Anticipated Resources – Unapportioned Authority needs to be separated from Unapportioned – Unexpired Authority.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary – **Realized** Current-Year Authority

Account Number: 439500

Normal Balance: Credit

Definition: **This Realized** authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Current-Year Authority needs to be separated from Realized Current-Year Authority.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary - **Realized** Prior-Year Authority

Account Number: 439501

Normal Balance: Credit

Definition: **Realized u**nobligated balance is part of an annual administrative limitation whereby all of the budgetary resources (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

Justification: Anticipated Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

Account Title: Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation – **Realized** Current-Year **Balances** Authority

Account Number: 439700

Normal Balance: Credit

Definition: The amount of **realized** appropriations (derived from special or 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 special or trust non-

revolving fund receipts collected in the current fiscal year that is precluded from obligation at year-end 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. This account does not close at year-end.

Justification: Anticipated Appropriations from Current-Year Authority needs to be separated from Realized Current-Year Authority.

Account Title: Appropriations Temporarily Precluded From Obligation – **Realized** Prior-Year Authority

Account Number: 439701

Normal Balance: Credit

Definition: Based on situations where total **realized** 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: Anticipated Appropriations from Prior-Year Authority needs to be separated from Realized Prior-Year Authority.

Account Title: Offsetting Collections (**Collected**) Temporarily Precluded From Obligation

Account Number: 439800

Normal Balance: Credit

Definition: The amount of offsetting collections (**collected**) that becomes unavailable for obligation until specific legal requirements are met. This account does not close at year-end.

Justification: Anticipated Offsetting Collections Precluded From Obligation needs to be separated from Collected Offsetting Collections Precluded From Obligation.

Account Title: Unapportioned - **Unexpired** Authority

Account Number: 445000

Normal Balance: Credit

Definition: The amount of **realized** unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

Justification: Anticipated Resources – Unapportioned Authority needs to be separated from Unapportioned – Unexpired Authority.

