U.S. STANDARD GENERAL LEDGER (USSGL) VOTING BALLOT #25-01

The USSGL staff presented the Final Voting Ballot #25-01 at the February 19, 2025, 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 February 26, 2025.

			<u>-</u>	FISCAL YEAR 2025					
ADD:				CHANGE:					
				254000	Yes	_ No _	_ `		
				267000	Yes_	_ No _			
				416500	Yes_	_ No _			
				480110	Yes _	_ No _			
				490110	Yes_	_ No _	_		
DELET	E:								
				FISCAL YEAR 2026					
				TSCILL TEN	1112020				
ADD:					CHANG	GE:			
439440	Yes	No		439400	Yes	No			
480210	Yes	No _					_		
497210	Yes	_ No							

DELETE:

Voting Ballot February 19, 2025

Name:			
Agency: _			
Date:			

Reason for voting "No":

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2025

Account Title: Participation and Payment Certificates

Account Number: 254000 Normal Balance: Credit

Definition: This account is used to record the amount of liability for a federal entity's share of participation certificates, and/or payment certificates issued by a federal entity for the assumption of defaulted guarantees backed by the U.S. government. This account does not close at year-end.

Justification: This proposed SGL definition change does not alter the current reporting of Participation Certificates, but it expands the use of SGL 254000 to include the use of 'payment certificates.' Payment certificates issued in exchange for an obligor's defaulted note that are guaranteed by federal entities should be reported on the Balance Sheet as "Federal Debt and Interest Payable" rather than "Other Liabilities." This SGL crosswalks both participation certificates and payment certificates to "Federal Debt and Interest Payable" on the Balance Sheet.

Account Title: Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs

Account Number: 267000 Normal Balance: Credit

Definition: This account is used to record the amount recorded by the Department of the Treasury and Department of Labor for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund, and the D.C. Judicial Retirement Fund, and the Energy Employees Occupational Illness Compensation Fund. This account does not close at year-end.

Justification: This proposed SGL title and definition change expands the use of SGL 267000 to include the Department of Labor's Energy Employees Occupational Illness Compensation Fund.

Account Title: Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year

Account Number: 416500 Normal Balance: Debit

Definition: This account is used to record the amount of current-year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year," and/or 416700, "Allocations of Realized Authority - Transferred From Invested Balances - Current-Year." Although the normal balance for this account is debit, it is acceptable in certain instances for the account to have a credit balance.

Justification: *Definition was changed for clarity.*

Account Title: Reinstated Undelivered Orders - Obligations, Unpaid

Account Number: 480110 Normal Balance: Credit

Definition: This account is used to reinstate 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 USSGL account is only appliable to grants and compact agreements recorded against budget object class 41.

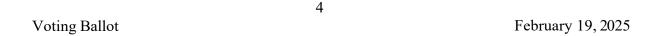
Justification: *Definition was changed for clarity.*

Account Title: Reinstated Delivered Orders - Obligations, Unpaid

Account Number: 490110 Normal Balance: Credit

Definition: This account is used to reinstate 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 USSGL account is only applicable to grants and compact agreements recorded against budget object class 41.

Justification: *Definition was changed for clarity.*



PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2026

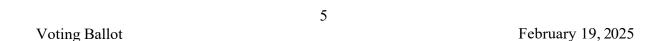
Account Title: Receipts Unavailable for Obligation Upon Collection

Account Number: 439400 Normal Balance: Credit

Definition: This account is used to record the amount of trust or special fund receipts (deposited in an "available" trust or special fund receipt account and recorded in USSGL account 411400) 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 year-end.

Justification: Adding further clarification to the definition.



PROPOSED ADDITIONS TO USSGL ACCOUNTS FOR FISCAL 2026

Account Title: Appropriations Derived from Future Trust Fund Receipts

Account Number: 439440 Normal Balance: Debit

Definition: This account is used to identify the amount of future Airport and Airway Trust Fund and Highway Trust Fund receipts where Department of Transportation trust fund appropriations to liquidate contract authority and appropriations have been enacted in excess of trust fund receipts collected to date. This account does not close at year-end.

Justification: *This account is needed for a DOT anomaly.*

Account Title: Reinstated Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 480210 Normal Balance: Credit

Definition: This account is used to reinstate the amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This USSGL account is only appliable to grants and compact agreements recorded against budget object class 41.

Justification: This account will provide a mechanism for agencies to record a reinstated undelivered order that has been prepaid or advanced.

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Non-cash

Refunds

Account Number: 497210 **Normal Balance**: Debit

Definition: This account is used to record the amount of non-cash refunds during the fiscal year resulting from downward adjustments to USSGL account 490200, "Delivered Orders - Obligations, Paid," with a budget object class 41 that were originally recorded in a prior fiscal year.

Justification: This account will provide a mechanism for agencies to record a downward adjustment to a prior-year delivered order with a non-cash refund.