



BUREAU OF THE  
**Fiscal Service**  
U.S. DEPARTMENT OF THE TREASURY

# **USSGL Account Ballot Items & Upcoming Projects**

**USSGL Board Meeting May 5, 2021**

# Agenda

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- Fiscal Year 2021 Ballot Items
- Fiscal Year 2022 Ballot items
- Previously Approved Fiscal Year 2022 Ballot items
- USSGL Scenarios
- USSGL Working Groups
- USSGL Issues Resolution

# Fiscal Year 2021 Ballot Items - New

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- **137400 Criminal Restitution Receivable**
  - Fiscal Service continues the analysis of criminal restitution in preparation of the Financial Report of the U.S. Government. The reporting requirement for entities will be removed for FY 2021. However, USSGL accounts separating criminal restitution from other A/R will help streamline the FR and audit processes.
- **137900 Allowance for Loss on Criminal Restitution Receivable**
  - Same justification as USSGL 137400, but there is a need for an allowance USSGL to be used for estimated uncollectible amounts of Criminal Restitution Receivables.

# Fiscal Year 2022 Ballot items - New

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- 413712 Transfers of Contract Authority – Allocation – Prior-Year Authority
  - New USSGL account to separate prior-year authority from current-year authority.
- 413810 Appropriation to Liquidate Contract Authority - FMSTF
  - New USSGL account specifically for Foreign Military Sales Trust Fund (FMSTF) to record appropriations to liquidate contract authority.

# Fiscal Year 2022 Ballot items - New

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- 414202 Actual Repayment of Definite Borrowing Authority Converted to Cash – Prior Year Balances
- 414203 Actual Repayment of Indefinite Borrowing Authority Converted to Cash – Prior Year Balances

**Justification** – These accounts are used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer of prior-year balances for unused or excess borrowing amounts to repay debt. The prior-year definite and indefinite borrowing authority has been exercised but has not been used to liquidate obligations.

These USSGL's will be used to separate prior-year from current-year and also differentiate between Definite and Indefinite.

# Fiscal Year 2022 Ballot items - New

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- **415312 – Transfers of Contract Authority – Non-Allocation – Prior-Year Authority**
  - This USSGL is for Department of Transportation use only. In lieu of using GTAS attribute domain value Year of Budget Authority Indicator to distinguish between prior-year and current year authority, this new USSGL account has been established to make the distinction.
- **421010 – Anticipated Reimbursements from Non-Federal Sources**
  - To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.
- **426900 – Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees**
  - To provide a mechanism to record offsetting collection activity for voluntary insurance premiums.

# Fiscal Year 2022 Ballot items - Modifications

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- 413700 – Transfers or Contract Authority – Allocation – **Current Year Authority**
  - The term “current-year” has also been added to the definition. The modification is necessary to separate prior-year from current-year.
- 414200 – Actual Repayment of Borrowing Authority Converted to Cash – **Current-Year Authority**
  - The term “current-year” has also been added to the definition. The modification is necessary to separate prior-year from current-year.

# Fiscal Year 2022 Ballot items - Modifications

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- 415300 – Transfers of Contract Authority – Non-Allocation – **Current-Year Authority**
  - The term “current-year” has also been added to the definition. The modification is necessary to separate prior-year from current-year. Please note that this USSGL is to be used by the Department of Transportation only. In lieu of using GTAS attribute domain value Year of Budget Authority Indicator to distinguish between prior-year and current-year authority, this USSGL account has been modified to make the distinction.
- 421000 – Anticipated Reimbursements **from Federal/Non-Federal Exception Sources**
  - To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.



# Previously Approved FY 2022 USSGL changes

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- 421100 Anticipated Reimbursements Used for Substitution of Contract Authority
- 439502 Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Current-Year Authority
- 439503 Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Anticipated Prior-Year Authority
- 439700 (Modification) Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation – Realized Current-Year Authority
- 439701 (Modification) Appropriations Temporarily Precluded From Obligation – Realized Prior-Year Authority
- 439702 Appropriations (special or trust) Temporarily Precluded From Obligation – Anticipated Current-Year Authority

# Previously Approved FY 2022 USSGL changes

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- 439703 Appropriations Temporarily Precluded From Obligation – Anticipated Prior-Year Authority
- 439800 (Modification) Offsetting Collections (Collected) Temporarily Precluded From Obligation
- 439801 Offsetting Collections (Anticipated) Temporarily Precluded From Obligation
- 445000 (Modification) Unapportioned - Unexpired Authority
- 449000 Anticipated Resources - Unapportioned Authority

# Potential FY21 or FY22 Ballot Items

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- **161900 Market Adjustment – Other Investments**
  - An Additional USSGL to account for market adjustments in investments other than securities, zero coupon bonds, preferred stock, common stock, foreign investments and Federal Credit Reform Act investments is needed. This USSGL is also necessary to adjust the value of investments in USSGL 169000, but to not impact Schedule P lines 5010 and 5011 like USSGL 161800 does.
- **412250 Federal Financing Bank (FFB) – Net Principal Payments**
  - This account is used by the Federal Financing Bank (FFB) to record the net amount of Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of the Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account. This account closes into 420100 at year end.

# USSGL Scenarios

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- Coordinating with OMB to address budgetary guidance
  - Borrowing Authority scenario
  - Contract Authority scenario
  - Prior-Period Adjustments (PPA)
  - Prior-Year Adjustments (PYA)
  - Economy Act Scenario
  - Revolving Fund Scenario
  - Refunds of Prior-Year Advances Refunded in the Current Year from Unexpired TAFS As Obligations and Outlays
- Agency Specific
  - FMS Scenario
  - OPM Emergency Federal Leave
  - Transfers of Borrowing Authority Converted to Cash
  - SDAF Posting Logic

# USSGL Working Groups & Issue Resolution

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- **Working Groups**

- Custodial Guidance
- 490200 Usage

- **Issues Resolution**

- Online issues log <https://www.fiscal.treasury.gov/ussgl/report-an-issue.html>
- USSGL Issues Template

# Contact Information

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