U.S. STANDARD GENERAL LEDGER (USSGL) VOTING BALLOT #25-02

The USSGL staff presented the Draft Voting Ballot #25-02 at the April 24, 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 May 14, 2025.

FISCAL YEAR 2025

ADD:			CHANGE			
439440	Yes No	209010	Yes	_ No		
		309000		_ No		
		309010		No		
		435400		_ No		
		599700		No —		
DELEG						
DELET	E:					
		FISCAL YEA	FISCAL YEAR 2026			
ADD:			CHANGE			
171300	Yes No			_ No		
171800	Yes No	171900	Yes	_ No		
483110	Yes No	483100	Yes	_ No		
493110	Yes No	493100	Yes	_ No		
DELETE	:					
171100	Yes No					
	100					
	165 110					
	165 110					

Name:			
Agency:			
Date:			

Reason for voting "No":

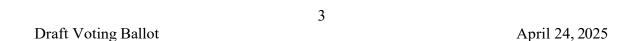
PROPOSED ADDITIONS TO USSGL ACCOUNTS FOR FISCAL 2025

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: While this account was already voted on and approved effective FY 2026 at the February 2025 IRC Meeting, it is currently required to address a DOT anomaly as of September 30, 2025. The vote in May is simply to change the effective date to FY 2025.



PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2025

Account Title: Liability for Fund Balance While Awaiting a Warrant or Mandated Non-Expenditure

Transfer

Account Number: 209010 Normal Balance: Credit

Definition: This account is used to record the General Fund of the U.S. Government's Liability for Fund Balance with Treasury while awaiting a warrant or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the federal reporting entity's Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer (USSGL account 109000). The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Justification: USSGL account 209010 needs to match the verbiage and definition of USSGL account 109000.

Account Title: Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure

Transfer

Account Number: 309000 Normal Balance: Credit

Definition: This account is used to record the amount of new appropriations expected to be received during the fiscal year from the General Fund of the U.S. Government. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. Special and trust funds do not use this USSGL account to record appropriations for dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Justification: This modification is needed to bring the title and definition in line with USSGL account 109000.

Draft Voting Ballot April 24, 2025

Account Title: Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure

Transfer

Account Number: 309010 Normal Balance: Debit

Definition: This account is used to record the amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued or while awaiting a mandated non-expenditure transfer (NET) to be processed, for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Justification: USSGL account 309010 needs to match the verbiage and definition of USSGL account 109000.

Account Title: Appropriation Withdrawn

Account Number: 435400 Normal Balance: Credit

Definition: This account is used to record the amount of indefinite appropriations (or repayable advances)

derived from the General Fund of the U.S. Government withdrawn due to

recoveries of prior-year obligations.

Justification: *To clarify that this account can be used with repayable advances.*

Account Title: Financing Sources Transferred In From Custodial Statement Collections

Account Number: 599700 Normal Balance: Credit

Definition: This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure or financing account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

Justification: This proposed USSGL definition change is to expand the definition to include credit reform financing activity in revolving funds.

PROPOSED ADDITIONS TO USSGL ACCOUNTS FOR FISCAL 2026

Account Title: Temporary Land Rights

Account Number: 171300 Normal Balance: Debit

Definition: This account is used to record the amount of Temporary Land Rights, such as easements and/or rights-of-way, that have a limited duration and have a definite useful service life. Permanent land rights with an unlimited duration or for an unspecified period of time are disclosed as acreage rather than recognized in this account. Temporary land rights associated with Stewardship land, materials beneath or above the surface, or Outer Continental Shelf resources are also excluded. This account does not close at year-end.

Justification: Effective FY26, Land acreage and Permanent Land Rights will be derecognized from the Balance Sheet and reported in a Basic Note Disclosure as estimated acreage and sub-categorized by predominant use. Temporary Land rights will continue to be reported on the Balance Sheet as PP&E. SGL 171300 captures temporary land rights within the PP&E line of the Balance Sheet and allows for comparability between accounting periods resulting from the derecognition of land and permanent land rights.

Account Title: Accumulated Depreciation on Temporary Land Rights

Account Number: 171800 Normal Balance: Credit

Definition: This account is used to record the amount of accumulated depreciation charged to expense for

temporary land rights. This account does not close at year-end.

Justification: Effective FY26, Land acreage and Permanent Land Rights will be derecognized from the Balance Sheet and reported in a Basic Note Disclosure as estimated acreage and sub-categorized by predominant use. Temporary Land rights will continue to be reported on the Balance Sheet as PP&E. SGL 171800 captures accumulated depreciation on temporary land rights within the PP&E line of the Balance Sheet.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid - With Offset

Account Number: 483110 Normal Balance: Credit

Definition: This account is used to record the amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This account is offset by a federal receivable in USSGL account 416600 and/or 416612. 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. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: This USSGL account is needed to merge existing agency allocation accounts into a parent account of a Treasury Managed Trust Fund related to long term projects. This USSGL account is only for Treasury Managed Trust Fund accounts: Inland Waterways Trust Fund, Harbor Maintenance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund, Vaccine Injury Compensation Program Trust Fund, Federal Old-Age and Survivors Insurance Trust Fund, Federal Disability Insurance Trust Fund, Black Lung Trust Fund, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund.

Account Title: Delivered Orders - Obligations Transferred, Unpaid - With Offset

Account Number: 493110 Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 490100, "Delivered Orders — Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This account is offset by a federal receivable in USSGL account 416600 and/or 416612. This Includes amounts 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: This USSGL account is needed to merge existing agency allocation accounts into a parent account of a Treasury Managed Trust Fund related to long term projects. This USSGL account is only for Treasury Managed Trust Fund accounts: Inland Waterways Trust Fund, Harbor Maintenance Trust Fund, Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund, Vaccine Injury Compensation Program Trust Fund, Federal Old-Age and Survivors Insurance Trust Fund, Federal Disability Insurance Trust Fund, Black Lung Trust Fund, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2026

Account Title: Capitalized Improvements to Land

Account Number: 171200 Normal Balance: Debit

Definition: This account is used to record the cost of separately identifiable, nonpermanent improvements to land used in general operations and requiring maintenance and repairs, such as pavement to roadbeds or drainage systems. It includes land improvement costs for land, stewardship land, as well as permanent land rights and temporary land rights. of limited duration that are associated with general operations. This account does not close at year-end.

Justification: Separately identifiable, nonpermanent improvements to land used in general operations and requiring routine maintenance and/or repairs will continue to be capitalized and depreciated as assets on the Balance Sheet, regardless if those improvements are for Land, Stewardship Land, or permanent/temporary land rights.

SGL 171200 captures these improvements to land, while the corresponding accumulated depreciation will continue to be captured within SGL 171900, Accumulated Depreciation on Capital Improvements to Land.

The phrase "nonpermanent improvements to land used in general operations" more accurately describes the definition, as opposed to improvements "of limited duration that are associated with general operations."

Account Title: Accumulated Depreciation on Capitalized Improvements to Land

Account Number: 171900 Normal Balance: Credit

Definition: This account is used to record the amount of accumulated depreciation charged to expense for

capitalized improvements to land. This account does not close at year-end.

Justification: Modification to align the name of SGL 171900 Accumulated Depreciation on Capitalized

Improvements to Land with the corresponding SGL 171200 Capitalized Improvements to Land.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid – No Offset

Account Number: 483100 Normal Balance: Credit

Definition: This account is used to record the amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This account is not offset by a federal receivable in USSGL account 416600 and/or 416612. 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. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

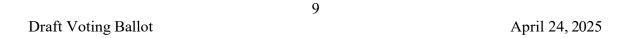
Justification: This change is needed to separate 4831xx by accounts not offset by a federal receivable versus those offset by a federal receivable.

Account Title: Delivered Orders - Obligations Transferred, Unpaid - No Offset

Account Number: 493100 Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 490100, "Delivered Orders - Obligations, Unpaid," which was transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This account is not offset by a federal receivable in USSGL account 416600 and/or 416612. This includes amounts 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: This change is needed to separate 4931xx by accounts not offset by a federal receivable versus those offset by a federal receivable.



PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2026

Account Title: Land and Land Rights

Account Number: 171100 Normal Balance: Debit

Definition: This account is used to record the amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at year end.

*Note: SGL 171100 should not be used effective FY26, but will remain in GTAS during FY26 to allow for comparative reporting between accounting periods.

Justification: Effective FY26, Land acreage and Permanent Land Rights will be derecognized from the Balance Sheet and reported in a Basic Note Disclosure as estimated acreage and sub-categorized by predominant use.

