

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #21-02**

The USSGL staff presented the Final Voting Ballot #21-02 at the May 05, 2021 USSGL Board 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 12, 2021**.

FISCAL YEAR 2021

ADD:

137400 Yes ___ No ___
137900 Yes ___ No ___

CHANGE:

None

DELETE:

None

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

None

FISCAL YEAR 2022

ADD:

413712 Yes ___ No ___
413810 Yes ___ No ___
414202 Yes ___ No ___
414203 Yes ___ No ___
415312 Yes ___ No ___
421010 Yes ___ No ___
426900 Yes ___ No ___

CHANGE:

413700 Yes ___ No ___
414200 Yes ___ No ___
415300 Yes ___ No ___
421000 Yes ___ No ___

DELETE:

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Criminal Restitution Receivable

Account Number: 137400

Normal Balance: Debit

Definition: The amount of criminal restitution funds receivable, resulting from court-ordered fines and restitution in which a convicted offender is ordered to reimburse funds for losses incurred to federal entities. Criminal restitution may be ordered for losses incurred directly related to the offender's crime. Recognize as a receivable when court actions determine an assessment (SFFAS No. 7, par. 54). This account does not close at year-end.

Justification: 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 accounts receivable will help to streamline the financial reporting and audit processes.

Account Title: Allowance for Loss on Criminal Restitution Receivable

Account Number: 137900

Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible criminal restitution receivables. This account does not close at year-end.

Justification: 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 accounts receivable will help to streamline the financial reporting and audit processes.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2021

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2021

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Transfers of Contract Authority - Allocation – Prior-Year Authority

Account Number: 413712

Normal Balance: Debit

Definition: This account is used to record the amount of prior-year contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a non-expenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: New USSGL account to separate prior-year authority from current-year authority.

Account Title: Appropriation to Liquidate Contract Authority - FMSTF

Account Number: 413810

Normal Balance: Debit

Definition: This account is used to record the amount of liquidating appropriations (recorded in a trust non-revolving expenditure account directly associated with available trust fund non-revolving receipt accounts) received during the fiscal year to fund contract authority as specified in the appropriation language. This transaction does not apply to trust fund corpus accounts where receipts are available for expenditure in the same TAFS. For use with Foreign Military Sales Trust Fund (FMSTF) only.

Justification: New USSGL account specifically for FMSTF to record appropriations to liquidate contract authority.

Account Title: Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances

Account Number: 414202

Normal Balance: Credit

Definition: This account is 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 borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: New USSGL account to separate prior-year from current-year and to separate definite borrowing authority from indefinite borrowing authority.

Account Title: Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances

Account Number: 414203

Normal Balance: Credit

Definition: This account is 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 indefinite borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: New USSGL account to separate prior-year from current-year and to separate definite borrowing authority from indefinite borrowing authority.

Account Title: Transfers of Contract Authority - Non-Allocation – Prior-Year Authority

Account Number: 415312

Normal Balance: Debit

Definition: This account is used to record the amount of prior-year contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only 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. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred.

Justification: 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.

Account Title: Anticipated Reimbursements from Non-Federal Sources

Account Number: 421010

Normal Balance: Debit

Definition: This account is used to record the estimate of customer orders with a cash advance for goods or services expected to be received or provided during the current-fiscal year and against which reimbursements will be earned in either the current or subsequent fiscal years.

Justification: To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.

Account Title: Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees

Account Number: 426900

Normal Balance: Debit

Definition: This account is used to record the amount of fees from voluntary insurance payments collected during the fiscal year from non-federal sources that were previously anticipated.

Justification: To provide a mechanism to record offsetting collection activity for voluntary insurance premiums.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Transfers of Contract Authority - Allocation – **Current-Year Authority**

Account Number: 413700

Normal Balance: Debit

Definition: This account is used to record the amount of **current-year** contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a non-expenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end.

Justification: Modify USSGL account to separate prior-year from current-year.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash – **Current-Year Authority**

Account Number: 414200

Normal Balance: Credit

Definition: This account is used to record amounts transferred to the General Fund of the U.S. Government by a non-expenditure transfer **of current-year authority** for unused or excess borrowing amounts to repay debt. The **current-year** borrowing authority has been exercised but has not been used to liquidate obligations.

Justification: Modify USSGL account to separate prior-year from current-year.

Account Title: Transfers of Contract Authority - Non-Allocation – **Current-Year Authority**

Account Number: 415300

Normal Balance: Debit

Definition: This account is used to record the amount of **current-year** contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation transfer. Only 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. This account is reduced at year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred. This account does not close at year-end.

Justification: 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.

Account Title: Anticipated Reimbursements **from Federal/Non-Federal Exception Sources**

Account Number: 421000

Normal Balance: Debit

Definition: This account is used to record the estimate of **reimbursements customer orders (with or without a cash advance) for goods or services** expected to be **received or provided during the current fiscal year and against which reimbursements will be** earned during the current **or subsequent** fiscal years, ~~based on customer orders or services received or provided.~~

Justification: To separate Anticipated Reimbursements from Non-Federal Sources from those of Federal/Non-Federal Exception Sources.

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2022