**U.S. STANDARD GENERAL LEDGER (USSGL)**

**VOTING BALLOT #22-01**

The USSGL staff presented the Draft Voting Ballot #22-01 at the December 1, 2021 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 December 8, 2021.**

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**Fiscal Year 2022**

**ADD: CHANGE:**

292000 Yes \_\_\_ No \_\_\_

299500 Yes \_\_\_ No \_\_\_

439702 Yes \_\_\_ No \_\_\_

**DELETE:**

439503 Yes \_\_\_ No \_\_\_

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**FISCAL YEAR 2023**

**ADD: CHANGE:**

**DELETE:**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022**

**PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022**

**Account Title:** Appropriations (special or trust), Borrowing Authority and Contract Authority 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), 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 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). For situations involving borrowing authority and contract authority, the use of this USSGL account is restricted. This account reflects activity that must adjust to zero before the fourth-quarter adjusted trial balance submission.

**Justification:** To make it clear that this USSGL account can be used for Borrowing and Contract Authority as well as Appropriations (special or trust).

**Account Title:** Contingent Liabilitie**s**

**Account Number:** 292000

**Normal Balance:** Credit

**Definition:** This account is used to record the amount of liability recognized as a result of past events or exchange transactions in which ~~where~~ a future outflow or other sacrifice of resources is both probable and measurable. Pending/threatened litigation and unasserted claims, administrative or judicial proceedings, lawsuits, and/or other legal actions filed against a federal entity that could ultimately result in settlements or decisions adverse to the federal government should be reported in this account. This account does not close at year-end.  ~~Record a~~ Contingent liabilities related to environmental cleanup costs rather than legal actions are reported in USSGL 299500, "Estimated Cleanup Cost Liability." ~~Record the~~ Estimated losses arising from adverse events expected during a coverage period of Exchange Transaction Insurance Programs Other Than Life Insurance are reported in USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs."

**Account Title:** Estimated Cleanup Cost Liability

**Account Number:** 299500

**Normal Balance:** Credit

**Definition:** This account is used to record the estimated amount of liability for projected future cleanup costs (not yet due and payable) directly related to the storage and disposal of hazardous material as well as the operations and closures of facilities at which environmental contamination may be present. Cleanup costs arise from the removal, storage, and/or disposal of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste, at permanent or temporary closure or shutdown of the associated property, plant, and equipment. Estimated cleanup costs that are part of pending/threatened litigation, unasserted claims, administrative or judicial proceedings, lawsuits, and/or other legal actions are reported in USSGL 292000, “Contingent Liabilities”. This account does not close at year-end.

**PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2022**

**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:** USSGL account is no longer needed.