

**U.S. STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #21-01**

The USSGL staff presented the Draft Voting Ballot #21-01 at the December 3, 2020 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](mailto: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. 9:00 AM December 10, 2020**.

**FISCAL YEAR 2021**

**ADD:**

113510 Yes \_\_\_ No \_\_\_  
123500 Yes \_\_\_ No \_\_\_  
416512 Yes \_\_\_ No \_\_\_  
416612 Yes \_\_\_ No \_\_\_  
416712 Yes \_\_\_ No \_\_\_  
422512 Yes \_\_\_ No \_\_\_  
439402 Yes \_\_\_ No \_\_\_

**CHANGE:**

113500 Yes \_\_\_ No \_\_\_  
120000 Yes \_\_\_ No \_\_\_  
413400 Yes \_\_\_ No \_\_\_  
413415 Yes \_\_\_ No \_\_\_  
415900 Yes \_\_\_ No \_\_\_  
415901 Yes \_\_\_ No \_\_\_  
419100 Yes \_\_\_ No \_\_\_  
421000 Yes \_\_\_ No \_\_\_  
422500 Yes \_\_\_ No \_\_\_  
425500 Yes \_\_\_ No \_\_\_  
425512 Yes \_\_\_ No \_\_\_  
439401 Yes \_\_\_ No \_\_\_  
439500 Yes \_\_\_ No \_\_\_  
599700 Yes \_\_\_ No \_\_\_

**DELETE:**

439501 Yes \_\_\_ No \_\_\_

**FISCAL YEAR 2022**

**ADD:**

421100 Yes \_\_\_ No \_\_\_

**CHANGE:**

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

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

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

## **PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021**

**Account Title:** Restricted Cash Held Outside of Treasury - Non-Budgetary

**Account Number:** 113510

**Normal Balance:** Debit

**Definition:** The amount of cash that is: restricted (due to the imposition on cash deposits by law, regulation, or agreement); deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs); and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. This account does not close at year end.

**Justification:** Certain cash activity may be Restricted by law, regulation, or agreement (SFFAS 1, Paragraph 30), as well as Held Outside of Treasury. Currently, there is no specific USSGL account in which agencies can report this cash activity and accurately report the totals of both Restricted Cash in financial reporting footnotes and Funds Held Outside of Treasury in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.) This USSGL account will provide a standard means for federal agencies to record cash that is both Restricted and Held Outside of Treasury, and to improve comparability of federal financial reporting.

**Account Title:** Foreign Currency Held Outside Of Treasury - Non-Budgetary

**Account Number:** 123500

**Normal Balance:** Debit

**Definition:** The U.S. dollar equivalent of unrestricted foreign government currency that is also deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs), and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. This account does not close at year end.

**Justification:** Certain cash activity may be measured at the U.S. dollar equivalent of foreign government currency, as well as Held Outside of Treasury in Non-TGAs. Currently, there is no specific USSGL account in which agencies can report this cash activity and accurately report the totals of both Foreign Currency in financial reporting footnotes and Funds Held Outside of Treasury in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.) This USSGL account will provide a standard means for federal agencies to record cash that is considered both Foreign Currency and Held Outside of Treasury, and to improve comparability of federal financial reporting.

**Account Title:** Allocations of Authority - Anticipated From Invested Balances – Prior Year

**Account Number:** 416512

**Normal Balance:** Debit

**Definition:** The amount of prior 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 nonexpenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416612, "Allocations of Realized Authority - To Be Transferred From Invested Balances – Prior Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances – Prior Year." Corps of Engineers - Civil Works use only.

**Justification:** Added so that Corps of Engineers – Civil Works can separate prior year allocations of anticipated invested balances from current year allocations of anticipated invested balances.

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances – Prior Year

**Account Number:** 416612

**Normal Balance:** Debit

**Definition:** The amount of undistributed funds of prior years to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded by Corps of Engineers – Civil Works trust funds, which have investment authority. (This occurs before the request for an SF 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission. Corps of Engineers - Civil Works use only.

**Justification:** Added so that Corps of Engineers – Civil Works can separate prior year allocations of realized authority to be transferred from invested balances from current year allocations of realized authority to be transferred from invested balances.

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances – Prior Year

**Account Number:** 416712

**Normal Balance:** Debit

**Definition:** The net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; associated with Corps of Engineers – Civil Works trust funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. Corps of Engineers - Civil Works use only.

**Justification:** Added so that Corps of Engineers – Civil Works can separate prior year allocations of realized authority transferred from invested balances from current year allocations of realized authority transferred from invested balances.

**Account Title:** Offsetting Collections - Expenditure Transfer from Trust Funds – Receivable – Adjustments for Trust Fund Share - Prior Year

**Account Number:** 422512

**Normal Balance:** Debit

**Definition:** The amount of offsetting collections receivable derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

**Justification:** So that Corps of Engineers- Civil Works can post Offsetting Collections – Expenditure Transfer from Trust Funds – Receivable – Adjustments for Trust Fund Share - Prior Year.

**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable

**Account Number:** 439402

**Normal Balance:** Debit

**Definition:** Amount of daily inflation or deflation compensation - previously unavailable, made available for obligation at the time of redemption of a Treasury Inflation-Protected Security.

**Justification:** To separate previously unavailable inflation adjustments from unavailable inflation adjustments.

## **PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2021**

**Account Title:** Funds Held Outside of Treasury - Non-Budgetary

**Account Number:** 113500

**Normal Balance:** Debit

**Current Definition:** The amount of cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that the Office of Management and Budget has determined will not be included in the Budget of the United States Government. This account does not close at year end.

**Proposed Definition:** The amount of **unrestricted** cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs), that ~~the Office of Management and Budget has determined will not be~~ **are not** included in the Budget of the United States Government. This account does not close at year end.

**Justification:** The proposed USSGL 113510 Restricted Cash Held Outside of Treasury - Non-Budgetary will house cash that is both restricted and held outside of Treasury. This change clarifies that USSGL 113500 is intended for **unrestricted** cash deposited in accounts outside of the U.S. Treasury.

**Account Title:** Foreign Currency

**Account Number:** 120000

**Normal Balance:** Debit

**Current Definition:** The amount of U.S. dollar equivalent of foreign government currency. This account does not close at year-end.

**Proposed Definition:** The amount of U.S. dollar equivalent of foreign government currency held within the U.S. Treasury in a Treasury General Account. This account does not close at year-end.

**Justification:** The proposed USSGL 123500 Foreign Currency Held Outside Of Treasury will house cash that is both Foreign Currency and held outside of Treasury. This change clarifies that USSGL 120000 Foreign Currency is intended for cash deposited in accounts within the U.S. Treasury.

**Account Title:** Indefinite Contract Authority Withdrawn

**Account Number:** 413400

**Normal Balance:** Credit

**Definition:** The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

**Justification:** Adding indefinite to the title to ensure on indefinite activity is posted here.

**Account Title:** Adjustment for Definite Contract Authority Limitation – Prior-Year

**Account Number:** 413415

**Normal Balance:** Credit

**Definition:** ~~Downward adjustment to prior year definite budget authority pursuant to limitation in a no-year Treasury account. This adjustment may be associated with recoveries of prior year obligations. Department of Transportation use only.~~ Applicable to Department of Transportation no-year TAFSS with legislative restrictions where withdrawals of prior year multi-year definite contract authority are required by law.

**Justification:** Revised definition to be clearer.

**Account Title:** Repayment of Repayable Advances - Current-Year Authority

**Account Number:** 415900

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by non-expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a Non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. ~~Use only with Office of Management and Budget approval.~~

**Justification:** This USSGL account can be used without OMB approval.

**Account Title:** Repayment of Repayable Advances - Prior-Year Balances  
**Account Number:** 415901  
**Normal Balance:** Credit

**Definition:** Amounts actually transferred by non-expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a Non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. ~~Use only with Office of Management and Budget approval.~~ The balance is the result of recoveries of prior year obligations.

**Justification:** This USSGL account can be used without OMB approval.

**Account Title:** Balance Transfers - Extension of Availability Other Than Reappropriations  
**Account Number:** 419100  
**Normal Balance:** Debit

**Definition:** The amount of realized non-expenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Non-expenditure Transfer Authorization. ~~Use only with Office of Management and Budget approval.~~ Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Justification:** This USSGL account can be used without OMB approval.

**Account Title:** Anticipated Reimbursements  
**Account Number:** 421000  
**Normal Balance:** Debit

**Definition:** The estimate of reimbursements expected to be earned during the current fiscal year, ~~subject to Office of Management and Budget apportionment, other authorized reimbursements for which current fiscal year obligational authority is automatically established~~ based on customer orders or services received or ~~provided~~.

**Justification:** To remove the language that makes this USSGL account subject to OMB apportionment.

**Account Title:** Expenditure Transfers From Trust Funds - Receivable

**Account Number:** 422500

**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example where the paying account is the Treasury Forfeiture Fund). This account does not close at year-end. For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

**Justification:** Adding sentence to include that Corps of Engineers – Civil Works should only use the account for current year activity.

**Account Title:** Expenditure Transfers from Trust Funds - Collected

**Account Number:** 425500

**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers collected by a general fund from a trust during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund). For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

**Justification:** Adding sentence to include that Corps of Engineers – Civil Works should only use the account for current year activity.

**Account Title:** Offsetting Collections - Expenditure Transfer from Trust Funds – Collected – Adjustments for Trust Fund Share - Prior Year

**Account Number:** 425512

**Normal Balance:** Debit

**Definition:** The amount of offsetting collections collected derived from either the Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only.

**Justification:** To show offsetting collections have already been collected.

**Account Title:** Daily Inflation/Deflation Compensation Adjustment - Unavailable  
**Account Number:** 439401  
**Normal Balance:** Credit

**Definition:** Amount of daily inflation or deflation compensation to offset the amount recorded in USSGL account 411400 or 427300 to result in no budgetary impact. The account does not close at year-end.

**Justification:** To separate unavailable inflation adjustments from previously unavailable inflation adjustments.

**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  
**Account Number:** 439500  
**Normal Balance:** Credit

**Definition:** This authority (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.~~ This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission.

**Justification:** To clarify the intent of this USSGL account.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections  
**Account Number:** 599700  
**Normal Balance:** Credit

**Definition:** 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 account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

**Justification:** To acknowledge and provide clarification that this USSGL account may be used by a variety of Treasury Account Symbols when transferring custodial activity.

### **PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2021**

**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary – Prior-Year Authority  
**Account Number:** 439501  
**Normal Balance:** Credit

**Definition:** Unobligated balance is part of an annual administrative limitation whereby all of the budgetary 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:** This USSGL account is no longer needed.



**PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022**

**Account Title:** Anticipated Reimbursements Used for Substitution of Contract Authority

**Account Number:** 421100

**Normal Balance:** Credit

**Description:** The estimate of amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource during the current fiscal year subject to Office of Management and Budget apportionment that will be used for substitution of contract authority. This USSGL account can only be used by the Department of Defense Working Capital Fund.

**Justification:** To anticipate reimbursements that will be used for substitution of contract authority.