

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #19-02**

The USSGL staff presented the Draft Voting Ballot #19-02 at the July 11, 2019, 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. Provide a detailed justification for all "No" votes. USSGL Board Members will vote using Survey Monkey, or Fax their ballot to 304-480-5176. 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 July 18, 2019**.

FISCAL YEAR 2019

ADD:
None

CHANGE:
None

DELETE:
None

NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
None

FISCAL YEAR 2020

ADD:
None

CHANGE:
None

DELETE:
None

NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
None

FISCAL YEAR 2021

ADD:

CHANGE:

422300	Pg. 3	Yes _____	No _____	406000	Pg. 4	Yes _____	No _____
425400	Pg. 3	Yes _____	No _____	407000	Pg. 4	Yes _____	No _____
				422100	Pg. 4	Yes _____	No _____
				425200	Pg. 4	Yes _____	No _____

DELETE:
None

NON-TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
None

Name: _____

Agency: _____

Date: _____

DRAFT

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021

Proposed New USSGL Accounts:

Account Title: Uncollected Subsidy from Program Account

Account Number: 422300

Normal Balance: Debit

Definition: The amount of subsidy due to a financing account but not yet collected from a program account. This account does not close at year-end.

Justification: USSGL account 422100 is used with reimbursable work; however, all financial activity recorded in a financing account is classified as direct.

Account Title: Reimbursements and Other Income Earned – Collected From Non-Federal Sources

Account Number: 425400

Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity.

Justification: To distinguish reimbursable income earned from non-Federal Sources from that of Federal Sources.

DRAFT

PROPOSED CHANGES TO USSGL ACCOUNT FOR FISCAL 2021

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 406000

Normal Balance: Debit

Definition: The amount of non-Federal entity (excluding non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

Justification: To clarify that non-Federal exception entities should not use this USSGL account.

Account Title: Anticipated Collections From Federal Sources

Account Number: 407000

Normal Balance: Debit

Definition: The amount of Federal agency (including non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

Justification: To clarify that non-Federal exception entities should use this USSGL account.

Account Title: Unfilled Customer Orders Without Advance

Account Number: 422100

Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. ~~In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.~~ This account does not close at year-end.

Justification: To remove the definition line that discusses subsidy as it will be accounted for in USSGL account 422300.

Account Title: Reimbursements and Other Income Earned – Collected From Federal Sources

Account Number: 425200

Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities or Non-federal Exception Entities.

Justification: To distinguish reimbursable income earned from Federal Sources from that of non-Federal Sources.