

**U.S. GOVERNMENT STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #16-07**

The USSGL staff presented Voting Ballot #16-02 at the July 21, 2016, 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. Provide a detailed justification for all "no" votes. Fax page 1 and any attachments containing comments or justifications for negative votes to 301-436-1039 or vote via Survey Monkey. The Survey Monkey link will be provided to the voting USSGL IRC board members. Fiscal Service must receive the agency's votes by **EST. 12:00PM July 27, 2016.**

Revisions:

FISCAL YEAR 2016

ADD:

439701 Pg. 2 Yes _____ No _____
679500 Pg. 2 Yes _____ No _____

CHANGE:

439400 Pg. 3 Yes _____ No _____
531800 Pg. 3 Yes _____ No _____

DELETE: N/A

TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):

199900 Pg. 4
439100 Pg. 4

FISCAL YEAR 2017

ADD: N/A

CHANGE: N/A

DELETE: N/A

TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):

Name: _____

Agency: _____

Date: _____

The following new USSGL accounts will be effective for fiscal 2016 reporting.

PROPOSED USSGL ACCOUNTS:

Account Title: Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation

Account Number: 439701

Normal Balance: Credit

Definition: Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of receipts and appropriations that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds.

Justification: *To support OMB Circular No. A-11.*

Account Title: Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees

Account Number: 679500

Normal Balance: Credit

Definition: The amount that offsets intragovernmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

Justification: *Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental expenses need to be recorded to offset intragovernmental revenues in the performing federal agency.*

The following proposed changes to USSGL accounts will be effective for fiscal 2016 reporting.

PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2016:

Account Title: Receipts Unavailable for Obligation Upon Collection

Account Number: 439400

Normal Balance: Credit

Definition: The amount of receipts that, immediately upon collection, ~~is~~ are not available for obligation. **These receipts, or a portion thereof, may be available for investment before becoming available for obligation.** For example, the authorizing legislation may specify **a portion of** the receipts ~~is~~ are not available for obligation, **while the entire remainder amount of the receipts is only available for investment obligation.** until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, for a net-zero effect. This USSGL account also will crosswalk to column 11 of the Bureau of the Fiscal Service 2108: Yearend Closing Statement, to support the balances of the fund balance with the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

Justification: *To remove FMS 2108 since it is no longer a statement, remove SF 133 references that are not needed, and to make definition more accurate.*

Account Title: Contra Revenue for Interest Revenue- Investments

Account Number: 531800

Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, **or to offset intragovernmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with SFFAS 7, paragraph 239.**

Justification: *Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental revenues need to be recorded in non-fiduciary deposit funds with investment authority to offset intragovernmental interest expense paid by Treasury Fiscal Service.*

The following proposed USSGL accounts will be effective for fiscal 2016 reporting.

PROPOSED TECHNICAL CHANGES TO THE USSGL ACCOUNTS (Does Not Require A Vote)

Account Title: Central Accounting Control Account

Account Number: 199900

Normal Balance: Debit

Definition: This is a control account to reconcile activity related to the Statement of Transactions and Accountability (~~FMS 224, FMS 1219/1220, and FMS 1218/1221~~), Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Justification: *To remove FMS references.*

Account Title: Adjustments to Indefinite Appropriations

Account Number: 439100

Normal Balance: Credit

Definition: The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury. ~~that is reportable on the Bureau of the Fiscal Service 2108: Yearend Closing Statement.~~ Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit.

Justification: *To remove 2108, since it is no longer a statement.*