

**U.S. STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #19-01**

The USSGL staff presented the Draft Voting Ballot #19-01 at the April 23, 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 May 23, 2019.**

**FISCAL YEAR 2019**

**ADD:**

**CHANGE:**

None

299100 Pg. 2 Yes \_\_\_\_\_ No \_\_\_\_\_

673000 Pg. 2 Yes \_\_\_\_\_ No \_\_\_\_\_

**DELETE:**

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

None

None

**FISCAL YEAR 2020**

**ADD:**

**CHANGE:**

320800 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_

570810 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_

599700 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

**DELETE:**

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

None

None

**FISCAL YEAR 2021**

**ADD:**

**CHANGE:**

413120 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_

414120 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_

413100 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

414100 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

414300 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

**DELETE:**

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

403200 Pg. 5 Yes \_\_\_ No \_\_\_ **None**

404200 Pg. 5 Yes \_\_\_ No \_\_\_

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

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

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

DRAFT

**PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2019**

**Account Title:** Other Liabilities - Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). [May also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government.](#) The warrant must be issued by yearend. This account does not close at yearend.

**Account Title:** Imputed Costs

**Account Number:** 673000

**Normal Balance:** Debit

**Definition:** ~~The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, "Financial Reporting Requirements," as amended.~~ The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. [Business-type activities, all personnel benefits, and all Treasury Judgement Fund settlements are required to be reported.](#) [Agencies may elect to recognize imputed costs for other types of inter-entity costs.](#) The balance in this account must equal the balance in USSGL account 578000, "Imputed Financing Sources."

**Justification:** This account definition needs updated to reflect new guidance from SFFAS No. 55, Amending Inter-entity Cost Provisions, which became effective for FY19 reporting.

## PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2020

**Account Title:** Appropriations Outstanding – Prior Period Adjustments

**Account Number:** 320800

**Normal Balance:** Credit

**Definition:** The amount of net increase or decrease to unexpended appropriations due to an agency's prior-period adjustments. Although the normal balance for this account is a credit, it is acceptable in certain instances to have a debit balance.

**Justification:** Provide USSGL account for use by the General Fund of the U.S. Government to report reciprocating activity resulting from prior period adjustments.

**Account Title:** Appropriations – Expended- Prior-Period Adjustments

**Account Number:** 570810

**Normal Balance:** Debit

**Definition:** The amount of net increase or decrease to expended appropriations due to an agency's prior-period adjustments. Although the normal balance for this account is a debit, it is acceptable in certain instances to have a credit balance.

**Justification:** Provide USSGL account for use by the General Fund of the U.S. Government to report reciprocating activity resulting from prior period adjustments.

## PROPOSED CHANGES TO USSGL ACCOUNT FOR FISCAL 2020

**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 ~~Treasury Account Symbol (TAS)~~ **receipt account** from collections previously recorded on the Statement of Custodial Activity **by a custodial collecting entity**. ~~Unless specifically identified by the Bureau of the Fiscal Service in conjunction with OMB, this transfer creates a budgetary resource in the receiving TAS.~~

**Justification:** To clarify the use of the account by a general, special or non-revolving trust fund receipt account only.

## PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021

**Account Title:** Current-Year Definite Contract Authority

**Account Number:** 413120

**Normal Balance:** Debit

**Definition:** The amount of new definite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

**Justification:** Separate current-year definite contract authority from current-year indefinite contract authority.

**Account Title:** Current-Year Definite Borrowing Authority

**Account Number:** 414120

**Normal Balance:** Debit

**Definition:** The amount of new definite borrowing authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowing authority.

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

**Account Title:** Current-Year Indefinite Contract Authority **Realized**

**Account Number:** 413100

**Normal Balance:** Debit

**Definition:** The amount of new indefinite contract authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

**Justification:** Separate current-year indefinite contract authority from current-year definite contract authority.

**Account Title:** Current-Year Indefinite Borrowing Authority **Realized**

**Account Number:** 414100

**Normal Balance:** Debit

**Definition:** The ~~authorized~~ amount of new indefinite borrowing authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on ~~to expend~~ monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. ~~other investors. Report authority borrowed for such obligations even though the Federal agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.~~ In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowing authority.

**Justification:** Separate current-year indefinite borrowing authority from current-year definite borrowing authority.

**Account Title:** Current-Year Decreases to Indefinite Borrowing Authority **Realized**

**Account Number:** 414300

**Normal Balance:** Credit

**Definition:** The amount ~~necessary~~ needed to reconcile current-year indefinite borrowing authority ~~realized~~ to the amount of obligations incurred for a Treasury Appropriation Fund Symbol as of year-end. ~~that are funded with indefinite borrowing authority.~~

**Justification:** Make the language clearer.

**PROPOSED DELETION OF CURRENT USSGL ACCOUNTS 2021**

**Account Title:** Estimated Indefinite Contract Authority

**Account Number:** 403200

**Normal Balance:** Debit

**Definition:** The estimated amount of indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.

**Justification:** There is no need to have an estimate for Indefinite Contract Authority.

**Account Title:** Estimated Indefinite Borrowing Authority

**Account Number:** 404200

**Normal Balance:** Debit

**Definition:** The amount of estimated indefinite borrowing authority required to finance estimated obligations during the current year. The balance in this account will be adjusted to zero at yearend.

**Justification:** There is no need to have an estimate for Indefinite Borrowing Authority.