

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #20-01**

The USSGL staff presented the Draft Voting Ballot #20-01 at the February 13, 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. 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 February 20, 2020**.

FISCAL YEAR 2020

ADD:

CHANGE:

None

219100 Pg. 2 Yes _____ No _____

DELETE:

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

None

None

Name: _____

Agency: _____

Date: _____

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2020

Proposed Modification to USSGL Account Title and Definition

Account Title: ~~Employee Health Care Liability~~ Liability for Employer Benefits and Claims Incurred but Not Reported

Account Number: 219100

Normal Balance: Credit

Definition: The amount of claims or benefits on behalf of employees and/or veterans that occurred during a particular time period, including claims incurred but ~~that have~~ not yet ~~been~~-reported or submitted to an insurer. This account does not close at year-end.

Justification: The current USSGL 219100 “Employee Health Care Liability Incurred but Not Reported” implies that only health care claims or benefits on behalf of federal employees should be recorded; the modification clarifies that the account is for claims/benefits on behalf of both active employees and veterans. Further, the Definition is expanded to include reported benefit claims incurred but not yet reported.