

**U.S. STANDARD GENERAL LEDGER (USSGL)  
VOTING BALLOT #20-03**

The USSGL staff presented the Draft Voting Ballot #20-03 at the July 16, 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. 12:00 PM July 23, 2020**.

**FISCAL YEAR 2020**

**ADD:**

**None**

**CHANGE:**

**None**

**DELETE:**

**None**

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

**None**

**FISCAL YEAR 2021**

**ADD:**

**CHANGE:**

411912 Yes \_\_\_ No \_\_\_

412050 Yes \_\_\_ No \_\_\_

413415 Yes \_\_\_ No \_\_\_

421512 Yes \_\_\_ No \_\_\_

425512 Yes \_\_\_ No \_\_\_

436001 Yes \_\_\_ No \_\_\_

439401 Yes \_\_\_ No \_\_\_

439412 Yes \_\_\_ No \_\_\_

439432 Yes \_\_\_ No \_\_\_

439504 Yes \_\_\_ No \_\_\_

**DELETE:**

**FISCAL YEAR 2022**

**ADD:**

**CHANGE:**

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

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

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

## **PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2020**

### **Proposed Modification to USSGL Account Title and Definition**

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

**Account Title:** Definite Appropriation – Adjustments for Trust Fund Share – Prior Year

**Account Number:** 411912

**Normal Balance:** Credit

**Definition:** The amount of budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.

**Justification:** The current USSGL, 411900, addresses accounting that affects new budget authority but not adjustments to prior year definite budget authority where indefinite amounts are derived from trust funds impacting a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

**Account Title:** Anticipated Definite Appropriation – Adjustments for Trust Fund Share – Prior Year

**Account Number:** 412050

**Normal Balance:** Credit

**Definition:** The amount of anticipated budget authority derived from the General Fund of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers – Civil Works use only.

**Justification:** To address accounting that affects anticipated adjustments to prior year definite budget authority where indefinite amounts are derived from trust funds impacting a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

**Account Title:** Adjustment for Definite Contract Authority Limitation

**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.

**Justification:** Due to limitation in authorization act, provides the Department of Transportation a mechanism to report definite contract authority in a no-year Treasury account that must be reduced without a no-year Treasury account closing.

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

**Account Number:** 421512

**Normal Balance:** Debit

**Definition:** The amount of anticipated offsetting collections 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 address accounting that affects new anticipated adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

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

**Account Number:** 425512

**Normal Balance:** Debit

**Definition:** The amount of offsetting collections 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:** The current USSGL, 425500, addresses accounting that affects new offsetting collections but not adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

**Account Title:** Appropriation Purpose Fulfilled – To be Returned to Treasury

**Account Number:** 436001

**Normal Balance:** Debit

**Definition:** Unobligated balances in a no-year Treasury account where the amount was determined to be no longer available for obligation but must be made available to close a no-year Treasury account.

**Justification:** Provides a mechanism to allow an amount previously made unavailable to obligate to become available in order to return unobligated balance and close a no-year Treasury account.

**Account Title:** Daily Inflation/Deflation Compensation Adjustment

**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. This account does not close at year-end.

**Justification:** Provides a mechanism to offset the amount recorded in USSGL accounts 411400 or 427300 to result in no budgetary impact.

**Account Title:** Unobligated Balances Made Available from Previously Unavailable Receipts – Adjustments for Trust Fund Share – Prior Year

**Account Number:** 439412

**Normal Balance:** Debit

**Definition:** The unobligated balance made available from receipts that were previously not immediately available for obligation upon collection. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers – Civil Works operating accounts. Corps of Engineers – Civil Works use only.

**Justification:** The current USSGL, 439400, addresses accounting that affects new budget authority but not adjustments for indefinite amounts derived from trust funds that impact a definite appropriation. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

**Account Title:** Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts – Adjustments for Trust Fund Share – Prior Year

**Account Number:** 439432

**Normal Balance:** Debit

**Definition:** Anticipated unobligated balance made available from receipts that were previously unavailable for obligation. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers – Civil Works operating accounts. Corps of Engineers – Civil Works use only.

**Justification:** To address accounting that affects anticipated adjustments for indefinite amounts derived from trust funds that impact a definite appropriation in trust fund expenditure accounts. This will provide the Corps of Engineers – Civil Works an accounting mechanism.

**Account Title:** Obligation Limitation - Temporary – Prior-Year and Current-Year Budget Authority

**Account Number:** 439504

**Normal Balance:** Credit

**Definition:** Budgetary resources (i.e., unobligated balances and current-year budget authority) unavailable for obligation due to annual limitation in appropriation act. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission. Department of Transportation use only.

**Justification:** Provides the Department of Transportation a mechanism to report an adjustment against total budgetary resources that are subject to an annual obligation limitation.