

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #24-02**

The USSGL staff presented the Draft Voting Ballot #24-02 at the April 18, 2024 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 May 8, 2024**.

FISCAL YEAR 2024

ADD:

CHANGE:

119000 Yes ___ No ___
120000 Yes ___ No ___
299100 Yes ___ No ___

DELETE:

FISCAL YEAR 2025

ADD:

CHANGE:

417112 Yes ___ No ___
417212 Yes ___ No ___
417312 Yes ___ No ___
423110 Yes ___ No ___

416500 Yes ___ No ___
416512 Yes ___ No ___
416600 Yes ___ No ___
416612 Yes ___ No ___
416700 Yes ___ No ___
416712 Yes ___ No ___
417100 Yes ___ No ___
417200 Yes ___ No ___
417300 Yes ___ No ___
423100 Yes ___ No ___

Delete:

Name: _____

Agency: _____

Date: _____

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2024

Account Title: Other Cash

Account Number: 119000

Normal Balance: Debit

Definition: This account is used to record the amount of cash holdings not otherwise classified in another USSGL account. This account does not include undeposited collections/deposits in transit, which should be reported in USSGL account 111000. This account also excludes cash deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (TGAs), which should be reported in the appropriate FHOT account. This account does not close at yearend.

Justification: Ensures Funds Held Outside of Treasury (FHOT) are recorded in the appropriate cash SGL and reported in the Central Accounting and Reporting System (CARS) with the appropriate BETC.

Account Title: Foreign Currency

Account Number: 120000

Normal Balance: Debit

Definition: This account is used to record the amount of U.S. dollar equivalent of foreign government currency. By nature, this account includes foreign currency deposited in accounts outside of the U.S. Treasury, in non-Treasury General Accounts (TGAs.) This account does not close at year-end.

Justification: Ensures Funds Held Outside of Treasury (FHOT) are recorded in the appropriate cash SGL and reported in the Central Accounting and Reporting System (CARS) with the appropriate BETC.

Account Title: Other Liabilities

Account Number: 299100

Normal Balance: Credit

Definition: This account is used to record 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). This account 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 year-end. Also use this account where reductions are awaiting being processed via a capital transfer. This account does not close at year-end.

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2025

Account Title: Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

Account Number: 417112

Normal Balance: Debit

Definition: This account is used to record the amount to be transferred in of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Justification: New USSGL account to separate prior-year from current-year. This account closes into USSGL account 417100, "Non-Allocation Transfers of Invested Balances - Receivable - Current-Year," at year-end.

Account Title: Non-Allocation Transfers of Invested Balances - Payable - Prior-Year

Account Number: 417212

Normal Balance: Credit

Definition: This account is used to record the amount to be transferred out of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Justification: New USSGL account to separate prior-year from current-year. This account closes into USSGL account 417200, "Non-Allocation Transfers of Invested Balances - Payable - Current-Year," at year-end.

Account Title: Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year

Account Number: 417312

Normal Balance: Debit

Definition: This account is used to record the amount of non-expenditure transfers of prior year invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417112, "Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year", or 417212, "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: New USSGL account to separate prior-year from current-year.

Account Title: Unfilled Customer Orders With Advance – Transferred - With Offset
Account Number: 423110
Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another where advance is offset by an unpaid obligation or an undelivered prepaid/advanced obligation. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To create new USSGL account for use in transferring unfilled customer orders with advance and offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-Expenditure Transfer Scenario.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2025

Account Title: Allocations of Authority - Anticipated From Invested Balances - **Current-Year**
Account Number: 416500
Normal Balance: Debit

Definition: This account is used to record the amount of **current-year new** budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**," and/or 416700, "Allocations of Realized Authority - Transferred From Invested Balances - **Current-Year**."

Justification: Modify USSGL account to separate prior-year (existing USSGL account 416512) from current-year (existing USSGL account 416500).

Account Title: Allocations of Authority - Anticipated From Invested Balances - Prior-Year
Account Number: 416512
Normal Balance: Debit

Definition: The amount of prior year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416612, "Allocations of Realized Authority - To Be transferred From Invested Balances - Prior-Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances – Prior-Year." **Corps of Engineers – Civil Works use only.**

Justification: In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use.

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**

Account Number: 416600

Normal Balance: Debit

Definition: This account is used to record the amount of undistributed funds **of current-year budget authority** to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for a Standard Form (SF) 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end.

Justification: Modify USSGL account to separate prior-year (existing USSGL account 416612) from current-year (existing USSGL account 416600).

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year

Account Number: 416612

Normal Balance: Debit

Definition: The amount of undistributed funds of prior years to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. ~~This USSGL account is to be recorded by the Corps of Engineers—Civil Works trust funds, which have investment authority.~~ This occurs before the request for an SF 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission. ~~Corp of Engineers—Civil Works use only.~~

Justification: In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use.

Account Title: Allocations of Realized Authority - Transferred From Invested Balances - **Current-Year**

Account Number: 416700

Normal Balance: Debit

Definition: This account is used to record the net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of current year **budget or prior year obligated** authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (**TAFS**) has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. **For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.**

Justification: Modify USSGL account to separate prior-year (existing USSGL account 416712) from current-year (existing USSGL account 416700). Amended definition to clarify obligated status.

Account Title: Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year

Account Number: 416712

Normal Balance: Debit

Definition: The net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of prior-year **budget obligated** authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority. ~~associated with Corps of Engineers—Civil Works trust funds.~~ Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. ~~Corps of Engineers—Civil Works use only.~~ **For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.**

Justification: In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use. Amended definition to clarify obligated status.

Account Title: Non-Allocation Transfers of Invested Balances - Receivable - **Current-Year**

Account Number: 417100

Normal Balance: Debit

Definition: This account is used to record the amount to be transferred in of unrealized non-expenditure transfers of **current year** invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

Justification: Modify USSGL account to separate prior-year (new USSGL account 417112) from current-year (existing USSGL account 417100).

Account Title: Non-Allocation Transfers of Invested Balances - Payable - **Current-Year**

Account Number: 417200

Normal Balance: Credit

Definition: This account is used to record the amount to be transferred out of unrealized non-expenditure transfers of **current year** invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

Justification: Modify USSGL account to separate prior-year (new USSGL account 417212) from current-year (existing USSGL account 417200).

Account Title: Non-Allocation Transfers of Invested Balances - Transferred - **Current-Year**

Account Number: 417300

Normal Balance: Debit

Definition: This account is used to record the amount of non-expenditure transfers of **current year** invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Non-Allocation Transfers of Invested Balances - Receivable", or 417200, "Non-Allocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: Modify USSGL account to separate prior-year (new USSGL account 417312) from current-year (existing USSGL account 417300).

Account Title: Unfilled Customer Orders With Advance – Transferred – **No Offset**

Account Number: 423100

Normal Balance: Credit

Definition: This account is used to record the amount in USSGL account 422200, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another **where advance is not offset by an unpaid obligation or an undelivered prepaid/advanced obligation**. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Justification: To update USSGL account 423100 for use in transferring unfilled customer orders with advance and they are not offset by an unpaid obligation or undelivered prepaid/advanced obligation as needed in the draft Non-Expenditure Transfer Scenario.