

**U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #24-01**

The USSGL staff presented the Draft Voting Ballot #24-01 at the February 15, 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 February 21, 2024**.

FISCAL YEAR 2024

ADD:

CHANGE:

182000	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
193000	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
195000	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
411910	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

DELETE:

FISCAL YEAR 2025

ADD:

CHANGE:

Delete:

Name: _____

Agency: _____

Date: _____

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2024

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2024

Account Title: Indefinite Appropriation - Upward Adjustments

Account Number: 411910

Normal Balance: Debit

Definition: The amount of budgetary authority derived from the General Fund of the U.S. Government to cover upward adjustments where a prior year appropriation act is cited. **This USSGL is not applicable to no-year Treasury accounts.**

Justification: Based on OMB Circular A-11, Appendix F, Section 18.22, this account can currently be used with no-year Treasury accounts.

Account Title: Leasehold Improvements

Account Number: 182000

Normal Balance: Debit

Definition: This account is used to record the amount of capitalized cost of additions, alterations, or other improvements that either extend the useful life or enlarge/improve the capacity of underlying PP&E leased land, buildings, structures, and facilities occupied by the U.S. Federal Government a federal entity acting as a lessee as well as easements and right of way. See also SFFAS 60, Par. 35. This account does not close at year-end.

Justification: Ensures consistency with SFFAS 54, Par. 11 and reduces confusion around accounting for Leasehold Improvements.

Account Title: Lessor Lease Receivable

Account Number: 193000

Normal Balance: Debit

Definition: This account is used to record the present value of lease payments required from a lessor to be received for the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain payments not included in the measurement of the Lessor Lease Receivable, see SFFAS 54, Pars. 57-58. This account does not close at year-end.

Justification: Reduces confusion and ensures consistency with SFFAS 54, Par. 56.

Account Title: Lessee Right-To-Use Lease Asset

Account Number: 195000

Normal Balance: Debit

Definition: This account is used to record the lessee's right to control the use of an underlying asset during the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. It is measured at the start of the lease term by adding the amount of the initial lease liability, any lease payments made to the lessor at or before the start of the lease term (less

lease incentives,) and any **initial direct indirect** lease costs necessary to place the lease asset into service. This account does not close at year-end.

Justification: Ensures consistency with SFFAS 54, Pars. 13 & 49c and reduces confusion around the nature of initial direct lease costs.

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2024

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2025

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2025

PROPOSED DELETION OF CURRENT USSGL ACCOUNTS FOR FISCAL 2025