The USSGL staff presented the Draft Voting Ballot #22-03 at the August 17, 2022 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 August 24, 2022.

### FISCAL YEAR 2022

<table>
<thead>
<tr>
<th>ADD:</th>
<th>CHANGE:</th>
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<tbody>
<tr>
<td>414910</td>
<td>Yes ___ No ___</td>
</tr>
<tr>
<td>423500</td>
<td>Yes ___ No ___</td>
</tr>
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</table>

### DELETE:

### FISCAL YEAR 2023

<table>
<thead>
<tr>
<th>ADD:</th>
<th>CHANGE:</th>
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<tbody>
<tr>
<td>408000</td>
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</tr>
<tr>
<td>214900</td>
<td>Yes ___ No ___</td>
</tr>
<tr>
<td>411920</td>
<td>Yes ___ No ___</td>
</tr>
<tr>
<td>438600</td>
<td>Yes ___ No ___</td>
</tr>
<tr>
<td>438900</td>
<td>Yes ___ No ___</td>
</tr>
</tbody>
</table>

### DELETE:

Name: ________________________________

Agency: ________________________________

Date: ________________________________
PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022

Account Title: Borrowing Authority Carried Forward - Transferred
Account Number: 414910
Normal Balance: Debit
Definition: This account is used to record the amount in USSGL account 414900, "Borrowing Authority Carried Forward," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: This account is needed to record the amount in USSGL account 414900, "Borrowing Authority Carried Forward," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another.

Account Title: Uncollected Subsidy from Program Account - Transferred
Account Number: 423500
Normal Balance: Debit
Definition: This account is used to record the amount in USSGL account 422300, "Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Justification: This account is needed to record the amount in USSGL account 422300, "Uncollected Subsidy from Program Account," transferred from one Treasury Appropriation Fund Symbol to another.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2022
PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2023

Account Title: Federal Financing Bank (FFB) – Anticipated Net Principal Payments
Account Number: 408000
Normal Balance: Debit
Definition: This account is used by the Federal Financing Bank (FFB) to record the net amount of anticipated Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account.

Justification: In July 2021, a new USSGL 412250 was created for the Federal Financing Bank to be used to record the net amount of agency or guaranteed principal received by the FFB in excess (or deficit) of the amount of principal repaid to the Bureau of Fiscal Service during the fiscal year. At the time, a corresponding general ledger account was not requested to be added for the anticipated amount of these net principal receipts.

Account Title: Mandated Non-Expenditure Transfer Under a Continuing Resolution
Account Number: 411920
Normal Balance: Debit
Definition: This account is used to record the amount of budget authority derived from a mandated non-expenditure transfer in an appropriation Act referenced in section 101 of a continuing resolution (CR) that is factored into the rate for operations of both the giving and receiving Treasury Appropriation Fund Symbols (TAFS) (see OMB Circular No. A-11 Section 123.) After the enactment of the appropriation Act, adjust the amount as identified in the Act and continue to report the mandated non-expenditure transfer amount in this account until the amount is actually transferred after the enactment of a CR. 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 fourth quarter adjusted trial balance submission.

Justification: This account is needed to record mandated non-expenditure transfers under a continuing resolution (CR).

Account Title: Anticipated Permanent Reduction – Indefinite New Budget Authority
Account Number: 438600
Normal Balance: Credit
Definition: This account is used to record the current estimate of the anticipated amount of indefinite new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government or from unavailable receipts, there is an impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols (TAFS) funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as anticipated temporary reductions of indefinite new budget authority are posted to USSGL account 438900, "Anticipated Temporary Reduction – Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: This account is needed to reflect the anticipated version of USSGL account 439200.
Account Title: Anticipated Temporary Reduction - Indefinite New Budget Authority
Account Number: 438900
Normal Balance: Credit
Definition: This account is used to record the current estimate of anticipated amount of indefinite new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for anticipated reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For anticipated permanent reductions against indefinite new budget authority, refer to USSGL account 438600, "Anticipated Permanent Reduction – Indefinite New Budget Authority." This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.

Justification: This account is needed to reflect the anticipated version of USSGL account 438200.

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2023

Account Title: Accrued Interest Payable on Uninvested Funds
Account Number: 214900
Normal Balance: Credit
Definition: This account is used to record the amount of interest accrued and owed to Treasury for borrowings of uninvested funds. This account does not close at year-end.

Justification: To clarify the nature of the interest accrued and owed to federal trading partners on Uninvested Funds. The term “to Treasury” left confusion as to the nature of the USSGL account.

PROPOSED DELETIONS TO USSGL ACCOUNTS FOR FISCAL 2023