U.S. STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #21-03

The USSGL staff presented the Draft Voting Ballot #21-03 at the July 7, 2021 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 July 14, 2021.

FISCAL YEAR 2021

ADD:  

<table>
<thead>
<tr>
<th>Code</th>
<th>Action</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>412250</td>
<td>Yes ___</td>
<td>No ___</td>
<td></td>
</tr>
<tr>
<td>113510</td>
<td>Yes ___</td>
<td>No ___</td>
<td></td>
</tr>
</tbody>
</table>

CHANGE:

DELETE:

FISCAL YEAR 2022

ADD:  

CHANGE:

DELETE:

Name: ______________________________________________
Agency: _____________________________________________
Date: _____________________________________________
PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Federal Financing Bank (FFB) - Net Principal Payments
Account Number: 412250
Normal Balance: Debit
Definition: This account is used by the Federal Financing Bank (FFB) to record the net amount of 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. This account closes into 420100 at year end.

Justification: When the Federal Financing Bank (FFB) receives a repayment of loan principal balance from a borrowing Agency, normally the FFB also simultaneously repays the Bureau of Fiscal Service, its funding source, the exact same amount. To handle circumstances when the amounts received by the FFB do not equal the amounts repaid to the Bureau of Fiscal Service, a new USSGL account is being requested. This new USSGL account will 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. This account will only be used by the FFB. This proposed account is contingent on a new line being added to the SF 133 when the 2021 OMB Circular No. A-11 is released.

PROPOSED CHANGES USSGL ACCOUNTS FOR FISCAL 2021

Account Title: Restricted Cash Held Outside of Treasury - Non-Budgetary
Account Number: 113510
Normal Balance: Debit
Definition: The amount of cash that is: restricted (due to the imposition on cash deposits by law, regulation, or agreement); deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs); and that are not included in the Budget of the United States Government. This account is for the Department of Defense use only. This account does not close at year end.

Justification: To remove restricting this USSGL account for Department of Defense use only. There are other agencies that have restricted cash and need to use this USSGL account.

PROPOSED DELETIONS USSGL ACCOUNTS FOR FISCAL 2021

PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2022

PROPOSED CHANGES TO USSGL ACCOUNTS FOR FISCAL 2022