**U.S. STANDARD GENERAL LEDGER (USSGL)**

**VOTING BALLOT #19-02**

The USSGL staff presented the Draft Voting Ballot #19-02 at the July 11, 2019, 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. Provide a detailed justification for all “No” votes. USSGL Board Members will vote using Survey Monkey, or Fax their ballot to 304-480-5176. 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 18, 2019.**

**Fiscal Year 2019**

**ADD: CHANGE:**

**None None**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **None** |  |  |  |  | **None** |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Fiscal Year 2020**

**ADD: CHANGE:**

**None None**

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **None** |  |  |  |  | **None** |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Fiscal Year 2021**

**ADD: CHANGE:**

422300 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_ 406000 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_ 425400 Pg. 3 Yes \_\_\_\_\_ No \_\_\_\_\_ 407000 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

422100 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

425200 Pg. 4 Yes \_\_\_\_\_ No \_\_\_\_\_

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **None** |  |  |  |  | **None** |  |  |  |
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Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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

**PROPOSED NEW USSGL ACCOUNTS FOR FISCAL 2021**

**Proposed New USSGL Accounts:**

**Account Title:** Uncollected Subsidy from Program Account

**Account Number:** 422300

**Normal Balance:** Debit

**Definition:** The amount of subsidy due to a financing account but not yet collected from a program account. This account does not close at year-end.

**Justification:** USSGL account 422100 is used with reimbursable work; however, all financial activity recorded in a financing account is classified as direct.

**Account Title:** Reimbursements and Other Income Earned – Collected From Non-Federal Sources

**Account Number:** 425400

**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity.

**Justification:** To distinguish reimbursable income earned from non-Federal Sources from that of Federal Sources.

**PROPOSED CHANGES TO USSGL ACCOUNT FOR FISCAL 2021**

**Account Title:** Anticipated Collections From Non-Federal Sources

**Account Number:** 406000

**Normal Balance:** Debit

**Definition:** The amount of non-Federal entity (excluding non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

**Justification:** To clarify that non-Federal exception entities should not use this USSGL account.

**Account Title:** Anticipated Collections From Federal Sources

**Account Number:** 407000

**Normal Balance:** Debit

**Definition:** The amount of Federal agency (including non-Federal exception entities) collections, excluding reimbursables, expected in the current fiscal year.

**Justification:** To clarify that non-Federal exception entities should use this USSGL account.

**Account Title:** Unfilled Customer Orders Without Advance

**Account Number:** 422100

**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. ~~In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.~~ This account does not close at year-end.

**Justification:** To remove the definition line that discusses subsidy as it will be accounted for in USSGL account 422300.

**Account Title:** Reimbursements and Other Income Earned – Collected From Federal Sources

**Account Number:** 425200

**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services provided to Federal agencies/entities or Non-federal Exception Entities.

**Justification:** To distinguish reimbursable income earned from Federal Sources from that of non-Federal Sources.