U.S. GOVERNMENT STANDARD GENERAL LEDGER (USSGL)
VOTING BALLOT #16-07

The USSGL staff presented Voting Ballot #16-02 at the July 21, 2016, 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. Provide a detailed justification for all “no” votes. Fax page 1 and any attachments containing comments or justifications for negative votes to 301-436-1039 or vote via Survey Monkey. The Survey Monkey link will be provided to the voting USSGL IRC board members. Fiscal Service must receive the agency’s votes by EST. 12:00PM July 27, 2016.

Revisions:

FISCAL YEAR 2016

ADD:      CHANGE:
439701  Pg. 2 Yes____ No____       439400  Pg. 3 Yes____ No____
679500  Pg. 2 Yes____ No____       531800  Pg. 3 Yes____ No____

DELETE: N/A

TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):
199900 Pg. 4
439100 Pg. 4

FISCAL YEAR 2017

ADD: N/A

CHANGE: N/A

DELETE: N/A

TECHNICAL CHANGE (DOES NOT REQUIRE A VOTE):

Name: ___________________________________________
Agency: ___________________________________________
Date: _____________________________
The following new USSGL accounts will be effective for fiscal 2016 reporting.

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation  
**Account Number:** 439701  
**Normal Balance:** Credit  
**Definition:** Based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations), the amount of unobligated balances of receipts and appropriations that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds.

*Justification: To support OMB Circular No. A-11.*

**Account Title:** Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees  
**Account Number:** 679500  
**Normal Balance:** Credit  
**Definition:** The amount that offsets intragovernmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

*Justification: Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental expenses need to be recorded to offset intragovernmental revenues in the performing federal agency.*
The following proposed changes to USSGL accounts will be effective for fiscal 2016 reporting.

PROPOSED CHANGES TO CURRENT USSGL ACCOUNTS FOR FISCAL 2016:

**Account Title:** Receipts Unavailable for Obligation Upon Collection  
**Account Number:** 439400  
**Normal Balance:** Credit  
**Definition:** The amount of receipts that, immediately upon collection, is are not available for obligation. *These receipts, or a portion thereof, may be available for investment before becoming available for obligation.* For example, the authorizing legislation may specify a portion of the receipts is are not available for obligation, *while the entire remainder amount of the receipts is only available for investment obligation* until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, for a net zero effect. This USSGL account also will crosswalk to column 11 of the Bureau of the Fiscal Service 2108: Yearend Closing Statement, to support the balances of the fund balance with the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

*Justification: To remove FMS 2108 since it is no longer a statement, remove SF 133 references that are not needed, and to make definition more accurate.*

**Account Title:** Contra Revenue for Interest Revenue- Investments  
**Account Number:** 531800  
**Normal Balance:** Debit  
**Definition:** The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, or to offset intragovernmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with SFFAS 7, paragraph 239.

*Justification: Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental revenues need to be recorded in non-fiduciary deposit funds with investment authority to offset intragovernmental interest expense paid by Treasury Fiscal Service.*
The following proposed USSGL accounts will be effective for fiscal 2016 reporting.

PROPOSED TECHNICAL CHANGES TO THE USSGL ACCOUNTS  (Does Not Require A Vote)

Account Title: Central Accounting Control Account
Account Number: 199900
Normal Balance: Debit
Definition: This is a control account to reconcile activity related to the Statement of Transactions and Accountability (FMS 224, FMS 1219/1220, and FMS 1218/1221), Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Justification: To remove FMS references.

Account Title: Adjustments to Indefinite Appropriations
Account Number: 439100
Normal Balance: Credit
Definition: The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury, that is reportable on the Bureau of the Fiscal Service 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit.

Justification: To remove 2108, since it is no longer a statement.