

UNITED STATES GOVERNMENT STANDARD GENERAL LEDGER  
VOTING BALLOT #03-01

**Please indicate the agency's vote by marking "yes" or "no" to the proposals revising the USSGL presented at the May 22, 2003, USSGL Board meeting. Provide a detailed justification for all "no" votes. Return only page 1 of this package and any attachments containing comments or justifications for negative votes.**

**ADD:**

2531	Pg.2	Yes___	No___
2532	Pg.2	Yes___	No___
2533	Pg.2	Yes___	No___
4081	Pg.2	Yes___	No___
4082	Pg.3	Yes___	No___
4083	Pg.3	Yes___	No___
4199	Pg.3	Yes___	No___
4230	Pg.3	Yes___	No___
4231	Pg.4	Yes___	No___
4232	Pg.4	Yes___	No___
4233	Pg.4	Yes___	No___
4234	Pg.4	Yes___	No___
4908	Pg.5	Yes___	No___
5311	Pg.5	Yes___	No___
5312	Pg.5	Yes___	No___
5317	Pg.5	Yes___	No___
5318	Pg.5	Yes___	No___
7111	Pg.6	Yes___	No___
7112	Pg.6	Yes___	No___
7211	Pg.6	Yes___	No___
7212	Pg.6	Yes___	No___

**DELETE:**

None

**CHANGE:**

2530	Pg.7	Yes___	No___
5310	Pg.7	Yes___	No___
5319	Pg.8	Yes___	No___
7110	Pg.8	Yes___	No___
7210	Pg.9	Yes___	No___

Name: \_\_\_\_\_

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

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

FMS must receive agency votes by close of business June 9, 2003. Please send page 1 and any attachments to fax number (202) 874-7232.

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2531

**Normal Balance:** Debit

**Definition:** The discount of U.S. securities issued under general and special financing authority.

**Account Title:** Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2532

**Normal Balance:** Credit

**Definition:** The premium of U.S. securities issued under general and special financing authority.

**Account Title:** Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2533

**Normal Balance:** Either

**Definition:** The amortization of discount and premium on securities issued under general and special financing authority. FACTS I normal balance assigned to this account is "debit."

**Account Title:** Amounts Appropriated From a Specific Treasury-managed Trust Fund TAFS - Receivable - Transferred

**Account Number:** 4081

**Normal Balance:** Either

**Definition:** The amount appropriated from a specific Treasury-managed trust fund receivable in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is "credit."

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

**Account Number:** 4082

**Normal Balance:** Either

**Definition:** The amount of allocations of realized authority to be transferred from invested balances in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Transfers - Current-Year Authority - Receivable - Transferred

**Account Number:** 4083

**Normal Balance:** Either

**Definition:** The amount of transfers of current-year authority receivable in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Transfer of Expired Expenditure Transfers Receivable

**Account Number:** 4199

**Normal Balance:** Either

**Definition:** The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired TAFS to an unexpired TAFS. This transaction is not accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is “debit.”

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

**Account Number:** 4230

**Normal Balance:** Either

**Definition:** The amount of unfilled customer orders without advance in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Unfilled Customer Orders With Advance - Transferred  
**Account Number:** 4231  
**Normal Balance:** Either

**Definition:** The amount of unfilled customer orders with advance in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred  
**Account Number:** 4232  
**Normal Balance:** Either

**Definition:** The amount of appropriation trust fund expenditure transfers receivable in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Reimbursements and Other Income Earned - Receivable - Transferred  
**Account Number:** 4233  
**Normal Balance:** Either

**Definition:** The amount of reimbursements and other income earned and receivable in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Other Federal Receivables - Transferred  
**Account Number:** 4234  
**Normal Balance:** Either

**Definition:** The amount of other Federal receivables in one Treasury Appropriation Fund Symbol (TAFS) transferred to another TAFS. FACTS II normal balance assigned to this account is “credit.”

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Authority Outlayed Not Yet Disbursed  
**Account Number:** 4908  
**Normal Balance:** Credit

**Definition:** The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Public Debt securities. Must have USSGL and OMB approval before use.

**Account Title:** Interest Revenue - Investments  
**Account Number:** 5311  
**Normal Balance:** Credit

**Definition:** Interest revenue earned from investments.

**Account Title:** Interest Revenue - Borrowings/Loans  
**Account Number:** 5312  
**Normal Balance:** Credit

**Definition:** Interest revenue earned from borrowings/loans.

**Account Title:** Contra Revenue for Interest - Borrowings/Loans  
**Account Number:** 5317  
**Normal Balance:** Credit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on borrowings when realization is not expected.

**Account Title:** Contra Revenue for Interest - Investments  
**Account Number:** 5318  
**Normal Balance:** Credit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

**PROPOSED USSGL ACCOUNTS:**

**Account Title:** Gains on Disposition of Investments  
**Account Number:** 7111  
**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Gains on Disposition of Borrowings/Loans  
**Account Number:** 7112  
**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of borrowings/loans.

**Account Title:** Losses on Disposition of Investments  
**Account Number:** 7211  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings/Loans  
**Account Number:** 7212  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of borrowings/loans.

**USSGL ACCOUNT TITLE, NORMAL BALANCE, AND DEFINITION CHANGES:**

**Current Account Title:** Securities Issued by Federal Agencies Under General and Special Financing Authority  
**Proposed Account Title:** **Securities Issued by Federal Agencies Under General and Special Financing Authority**  
**Account Number:** 2530  
**Normal Balance:** Credit

**Current Definition:** Borrowings issued under general and special financing authority, net of premiums and discounts.

**Proposed Definition:** **The par value of U.S. securities issued under general and special financing authority.**

*Justification: To revise reciprocal category 1 – Investments.*

**Current Account Title:** Interest Revenue  
**Proposed Account Title:** **Interest Revenue - Other**  
**Account Number:** 5310  
**Normal Balance:** Credit

**Current Definition:** Revenue earned from interest. The amount is exchange revenue by definition, with one exception - interest on Treasury securities held by trust funds and special funds, except trust revolving funds.

**Proposed Definition:** **Revenue earned from interest not associated with investments or from borrowings/loans.**

*Justification: To split interest revenue between investments, borrowings, and other transactions so that the same USSGL account is not used in multiple reciprocal categories.*

**USSGL ACCOUNT TITLE, NORMAL BALANCE, AND DEFINITION CHANGES:**

**Current Account Title:** Contra Revenue for Interest  
**Proposed Account Title:** **Contra Revenue for Interest - Other**  
**Account Number:** 5319  
**Normal Balance:** Credit

**Current Definition:** The amount reflecting a reduction in revenue for interest accrued when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowance, or price redeterminations.

**Proposed Definition:** **The amount reflecting a reduction in other revenue for interest accrued not associated with investments on securities or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.**

*Justification: To split interest revenue between investments, borrowings, and other transactions so that the same USSGL account is not used in multiple reciprocal categories.*

**Current Account Title:** Gains on Disposition of Assets  
**Proposed Account Title:** **Gains on Disposition of Assets - Other**  
**Account Number:** 7110  
**Normal Balance:** Credit

**Current Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets.

**Proposed Definition:** **The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.**

*Justification: To split gains between investments, borrowings, and other transactions so that the same USSGL account is not used in multiple reciprocal categories.*



**USSGL ACCOUNT TITLE, NORMAL BALANCE, AND DEFINITION CHANGES :**

**Current Account Title:** Losses on Disposition of Assets  
**Proposed Account Title:** **Losses on Disposition of Assets - Other**  
**Account Number:** 7210  
**Normal Balance:** Debit

**Current Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets.

**Proposed Definition:** **The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.**

*Justification: To split gains between investments, borrowings, and other transactions so that the same USSGL account is not used in multiple reciprocal categories.*