

# U.S. Standard General Ledger (USSGL)

## Issues Resolution Committee (IRC) Meeting Minutes

**December 3, 2020**

**LOCATION: Call in only**

**TIME: 9:30 a.m. to 11:30 a.m.**

### **HANDOUTS:**

- Summary of Changes
- General Fund Receipt Account Guide
- New and Updated Budgetary USSGL Accounts
- New Funds Held Outside of Treasury (FHOT) USSGL Accounts
- USSGL Definition of Accounts
- USSGL Voting Ballot
- Part 2, Section III, Fiscal Year (FY) 2021:  
Transaction Codes
- Part 2, Section IV, FY 2021:  
Attribute Table
- Part 2, Section V, FY 2021: Balance Sheet
- Part I & 2, Section V, FY 2020 & 2021:  
SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 2, Section V, FY 2021:  
Statement of Budgetary Resources
- Part 2, Section VI, FY 2021:  
Reclassified Balance Sheet
- Part 1 & 2, Section VII, FY 2020 & 2021:  
Validations Summary, Validations Detail, and Edits Detail
- Part 2, Section VII, FY 2021:  
Edits Closing and Edits Summary
- General Fund GTAS
- Reciprocal Category 37 Updates

### **GENERAL ITEMS:**

Manager, **Stephen Riley (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

### **AGENDA ITEMS:**

**Regina Epperly (Fiscal Service)** presented *General Fund Receipt Account Guide*. **Regina** stated that scenarios 4-7 were all originally presented at the July 2020 IRC meeting. The first three scenarios, 4-6, have had very few changes. The biggest change was to delete the Reclassified Balance Sheet because, in FY 2021, the Balance Sheet is the same as the Reclassified Balance Sheet, so a note was added to explain this. For scenario 7, the Reclassified Balance Sheet was also removed. There were several transaction descriptions that were changed when working with

U.S. Mint to make these changes more reader friendly. USSGL account **661000**, “Cost Capitalization Offset,” has been replaced by USSGL account **660000**, “Applied Overhead.” **Regina** asked agencies to review the scenarios and return any comments to her in the next 3 to 4 weeks so that the final scenarios can be posted to the USSGL Website.

**Heather Six (Fiscal Service)** presented the *New and Updated Budgetary USSGL Accounts*. The following accounts are being voted on by the board for FY 2021:

Corp of Engineers Civil Works additions:

1. USSGL account **416512**, “Allocations of Authority Anticipated from Invested Balances – Prior Year”
2. USSGL account **416612**, “Allocations of Realized Authority to be Transferred to Invested Balances – Prior Year”
3. USSGL account **416712**, “Allocations of Realized Authority Transferred from Invested Balances – Prior Year”
4. USSGL account **422512**, “Offsetting Collections Expenditure Transfer from Trust Funds Receivable Adjustments for Trust Funds – Prior Year”

Government-wide additions:

1. USSGL account **439402**, “Daily Inflation/Deflation Compensation Adjustment Previously Unavailable”

Government-wide deletions:

1. USSGL account **439501**, “Authority Unavailable for Obligation Pursuant to Public Law Temporary Prior-Year Authority”

Government-wide modifications to USSGL accounts:

1. USSGL account **413400**, “Contract Authority Withdrawn,” was revised to “Indefinite Contract Authority Withdrawn”
2. USSGL account **413415**, “Adjustment for Definite Contract Authority Limitation,” was revised to, “Adjustment for Definite Contract Authority – Prior-Year” (applicable to the Department of Transportation)
3. USSGL account **415900**, “Repayment of Repayable Advances — Current-Year Authority; USSGL account **415901**, “Repayment of Repayable Advances - Prior-Year Balances”, and USSGL account **419100** “Repayment of Repayable Advances - Prior-Year Balances” are all having the “Use only with Office of Management and Budget Approval” removed
4. USSGL account **421000**, “Anticipated Reimbursements,” revised definition to remove the language that makes this USSGL account subject to OMB apportionment
5. USSGL account **422500**, “Expenditure Transfers From Trust Funds – Receivable, “and USSGL account **425500**, “Expenditure Transfers from Trust Funds – Collected, “added “current-year” to the title
6. USSGL account **425512**, “Offsetting Collections - Expenditure Transfer from Trust Funds – Collected – Adjustments for Trust Fund Share - Prior Year” to show offsetting collections have already been collected (Corps of Engineers specific)
7. USSGL account **439401**, “Daily Inflation/Deflation Compensation Adjustments – Unavailable” adding “unavailable” to the definition to separate unavailable inflation adjustments from previously unavailable inflation adjustments
8. USSGL account **439500**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary - Current-Year Authority,” to revise this definition to clarify its intent

Proposed 2022 new account specific to the Department of Defense Working Capital Fund

1. USSGL account **421100**, “Anticipated Reimbursements Used for Substitution of Contract Authority”

**Teresa Tancre (OMB)** stated that a lot of these are agency-specific and those who are voting and have questions should call her before voting against it.

**Brian Casto (Fiscal)** presented the *New Funds Held Outside of Treasury (FHOT) USSGL Accounts*. **Brian** stated that the addition of USSGL account **123500**, “Foreign Currency Held Outside Treasury Nonbudgetary,” is to allow the reporting of cash that is both foreign currency and FHOT. The addition of USSGL account **113510**, “Restricted Cash Held Outside Treasury Nonbudgetary,” is being added to help those agencies that have restricted cash. These will be affected for 2021 reporting. Transaction codes (TCs) C108, C150, D506 will add these accounts.

**Kent Linscott (Fiscal)** presented *A Definition Update to USSGL 599700*. **Kent** stated that we are updating the definition for USSGL account **599700**, “Financing Sources Transferred In from Custodial Statement Collections.”

**Josh Hudkins (Fiscal Service)** presented the *Draft Voting Ballot #21-01*. The ballot will be sent out December 3rd and will be due back by 9:00 am on December 10<sup>th</sup>.

**Teresa Tancre (OMB)** stated that she worked with an agency that uses Treasury Inflation Protected Securities (TIPS) when proposing the TIPS changes. She said agencies should check their accounts and reach out to her if they aren’t sure how to incorporate the changes into budgetary accounting.

**Regina Epperly (Fiscal Service)** presented *Part II, Sec III: Transactions Codes*. The following are the updates to the Transaction Codes.

Additions for 2021:

1. A191
2. A193
3. A220
4. D137 (Department of Transportation use only)

Modifications for 2021:

1. A122
2. A123
3. A147
4. A514
5. B137
6. B416
7. C147
8. C453
9. C457
10. D107
11. D114
12. D122
13. D126
14. D622
15. D624
16. F304
17. F336
18. F342

19. F396

An agency asked whether USSGL account **465000**, "Allotments – Expired Authority," should be added to TC D107. **Teresa (OMB)** replied that, in D107 it states that the authority has not yet expired, which is why USSGL account **465000** is not in the transaction.

**Department of Interior (DOI)** asked about clarification on TC A220.

**Kent** explained that the new TC was for the specific budgetary accounts that were not included on the other TC.

**Teresa Lampkin (Transportation)** wanted to know more about the use of "transfer" in the transaction definition for TC A220 because the budgetary accounts are usually payments and not necessarily transfers.

**Teresa (OMB)** stated that she would like to hold off on this and revisit it.

**Kent** presented updates to *the Part II, Section IV: Attribute Definition Report*. **Kent** said there is a change being proposed for reciprocal category 37 for FY 2021 and later. We will be adding USSGL account **579000**, "Other Financing Sources." With this there will be updates to the attribute table: these include fed/non fed attribute domain value being revised from "Z" to "G/Z;", the trading partner attribute domain values will no longer be blank; they will contain the "#" symbols so agencies can put the trading partners' IDs in. USSGL account **579000** will now be added to line 8.6 in the Reclassified Statement of Operations and Changes in Net Position.

**Cindy (Library of Congress)** stated that it looks as though USSGL account **422100**, "Unfilled Customer Orders Without Advance," is being changed to direct and reimbursable.

**Teresa (OMB)** mentioned that the Reimbursable Flag attribute domain value of direct is used for financing accounts that are closing into **422100** as beginning balances. **Teresa** is asking everyone who has the financing account attribute domain value to reclassify USSGL account **422100** ending balances brought forward from 2020 into the new USSGL account **422300**, "Uncollected Subsidy Account," in 2021 with a PYA attribute domain value of "B" or "P." OMB is going to have an edit by period 3 to make sure there is no outstanding balances in USSGL account **422100**.

**Dan (DOI)** stated that, as part of the year-end closing, his agency changed USSGL account **422100** balances to USSGL account **422300** so that the beginning balances are already in **422300**. He asked whether those balances would need to be moved back to USSGL account **422100**.

**Teresa (OMB)** did not agree that needed to happen. If there are problems, please call Teresa. She prefers calls instead of emails.

**Brian (Treasury)** believes that there will be an issue with closing edit 21 because it is expecting USSGL account **422100** to close into USSGL account **422100**; instead, it is closing into USSGL account **422300**.

**Dan Adams (Fiscal Service)** confirmed there will be an issue with edit 21.

**Terri (HUD)** asked whether there is a summation that agencies can review; **Teresa (OMB)** plans to reach out to Kim Klein and is willing to work with agencies that have financing accounts about the expectations with the beginning balances.

**Brian Casto (Fiscal Service)** presented *Sec V Balance Sheet*. He stated the two proposed cash accounts are on line 7. On line 22.3 you will see USSGL accounts **299000**, "Other Liabilities Without Related Budgetary Obligations," and **299100**, "Other Liabilities – Reductions." There is a correction of an error presented in October of 2020; the

fed/nonfed attribute domain value for USSGL accounts **299000** and **299100** is changing to just “G” and the reporting type code attribute domain value has been changed to “E/U”.

**Regina Epperly (Fiscal Service)** presented *Part I & II, FY 2020 & 2021, Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes:*

2020-only changes:

1. Line 1020: Added USSGL account **438200**, “Temporary Reduction – New Budget Authority” with Transitioning Code attribute domain value “X”

2020 and 2021 changes:

1. Line 1010 and 1011: Revised Fund Type attribute domain value from “EG/ES” to “EG/ER/ES” for USSGL account **419000** “Transfers – Prior-Year Balances” with BEA Cat Code attribute domain value “D”
2. Line 1176 and 1276: Added footnote 2 to USSGL account **416000** “Anticipated Transfers – Current-Year Authority”
3. Line 2202: Deleted USSGL account **459000**, “Apportionments – Anticipated Resources – Programs Subject to Apportionment”
4. Line 2203: Revised Available Time attribute domain value from “A” to “A/S” and added footnote 2 for USSGL account **459000**
5. Line 2302: Deleted USSGL account **469000**, “Anticipated Resources – Programs Exempt From Apportionment”
6. Line 2303: Revised Available Time attribute domain from “A” to “A/S” and added USSGL account **469000**
7. Line 2501 and 2502: Deleted USSGL accounts **480100**, “Undelivered Orders – Obligations, Unpaid;” **480200**, “Undelivered Orders – Obligations, Prepaid/Advanced;” **488100**, “Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid;” **488200**, “Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced;” **490100**, “Delivered Orders – Obligations Transferred, Unpaid;” **490200**, “Delivered Orders – Obligations, Paid;” **490800**, “Authority Outlayed Not Yet Disbursed;” **498100**, “Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid;” and **498200**, “Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid”

**Regina** explained that most of the changes are from OMB Circular No. A-11 Section 83.5; they show that USSGL accounts relating to cash collections can’t be direct with Fund Type attribute domain values “ES” or “ET” Changes are on many of the lines, so please look at the handouts. The following are the 2021 changes:

1. Line 1000: Added USSGL account **422100** with reimbursable flag attribute domain value “D”
2. Line 1010 and 1011: Added the proposed new USSGL accounts **416612** and **416712**.
3. Line 1020: Deleted USSGL account **439800** “Offsetting Collections Temporarily Precluded From Obligation” with beginning ending attribute domain value “B”
4. Line 1035: USSGL account **439501**, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Prior-Year Authority,” was deleted
5. Line 1043: Title revised
6. Line 1044 became line 1045 due to addition of new line. New line 1044: Added new proposed USSGL account ~~**422512**~~.
7. Line 1060: Added proposed USSGL account ~~**416512**~~.
8. Line 1070: Revised calculation detail
9. Line 1801: Added USSGL account **422100** with Reimbursable Flag attribute domain value “D”

10. Line 1902: Added USSGL account **439504** “Obligation Limitation – Temporary – Prior-Year and Current-Year Budget Authority” with authority type attribute domain value “S” and revised authority type code attribute domain value from “C/P/S” to “C/P” and BEA Cat code attribute domain value from “D/M” to “M” for USSGL account **439504** with Reimbursable Flag attribute domain value “D/R”<sup>2</sup>.
11. Line 1910: Calculation line revised to include line 1902
12. Line 1930: Calculation line revised to include line 1045
13. Line 1952: Deleted USSGL account **428700** “Other Federal Receivables”
14. Line 3060 and 3070: Added USSGL account **422100** with reimbursable flag “D”
15. Line 3072: Line was added and proposed USSGL account **422512** was added to the line
16. Line 3200: Calculation detail revised to include line 3072
17. Line 4030: Deleted USSGL account **425400** “Reimbursements Earned – Collected From Non-Federal Sources”
18. Lines 4052, 4123, and 4142: revised Debit/Credit attribute domain value from “D/C” to “D” for USSGL account **426300**, “Actual Collections of Loan Interest” and **426600**, “Other Actual Business-Type Collections From Non-Federal Sources”.
19. Line 4060: Calculation detail revised to include line 4052
20. Line 4140: Added USSGL account **422100** with reimbursable flag attribute domain value “D”
21. Line 4050: Calculation line revised to include line 4142
22. Lines 3061 and 3090: Added USSGL account **422512**
23. Lines 1103, 1203, 1702, 1802, 5090, 5092, 5311, 5313, and 5314: Added proposed USSGL account **439402**

**Teresa (OMB)** stated that agencies which report offsetting collections and special and/or non-revolving trust funds in 2021 will be contacted by OMB about how to handle the situation. Starting in 2022, the collections will not be able to be recorded that way.

**David Surti (Homeland)** asked whether there will be a Balance Sheet crosswalk Option C update later in the year, and whether it will replace the requirement to produce a Reclassified Balance Sheet; **Steve Riley (Fiscal Service)** said that is correct.

**David Surti** asked whether the Budget Accrual Reconciliation (BAR) crosswalk will be part of a published TFM this year; **Mike Conley (Fiscal Service)** replied that the goal is by the end of 2021 to have that as guidance.

**Kim (Interior)** asked when the working groups would be back up and running; **Mike Conley** stated that a meeting is scheduled in either December or January, and that he would check and get back to the working group.

**Heather Six (Fiscal Service)** presented *Part I & II 2020 & 2021 Sec V SBR*. **Heather** stated that most of the changes came from OMB Circular No. A-11 Section 83.5, which shows that USSGL accounts relating to cash collections can’t be direct with Fund Type attribute domain values “ES” or “ET,” and those are on lines 1071, 1890, and 4190.

1. Line 1071: Added proposed USSGL accounts **416512**, **416612**, **416712**, and **422512**.
2. Line 1290 and 1890: Added USSGL account **439402**.
3. Line 4220: Revised Debit/Credit attribute domain value from “D/C” to “D” for USSGL accounts **426300** and **426600**.

**Camelia (NASA)** asked whether USSGL account **425400** was being moved from line 1890 to 4190 due to an issue with the BAR; **Regina Epperly (Fiscal Service)** said that it was being added to line 4190.

**Brian Casto (Fiscal Service)** presented *Part II Section VI: Reclassified Balance Sheet*: **Brian** stated that the only changes to this mirror those in section V.

**Dan Adams (Fiscal Service)** presented *Parts I & II, Section VII: Edits and Validations*.

2020 Validations:

1. Validation 32: Added pass exceptions
2. Validation 70: Deleted exceptions
3. Validation 74: Added pass exception
4. Validation 90: Added pass exception
5. Validation 99: Added pass exception
6. Validation 112: Added USSGL accounts **131900** “Allowance for Loss on Accounts Receivable” and **590900** “Contra Revenue for Other Revenue”
7. Validation 113: Added USSGL accounts **131900** and **590900**

2020 Edits:

1. Edit 43: Added lines 3.5, 3.6, and 3.7

2021 Validations:

1. Validation 17: Added new exception
2. Validation 41: Added USSGL account **411910** “Indefinite Appropriation – Upward Adjustments”
3. Validation 50: Added USSGL accounts **413415** and **439504**
4. Validation 70: Same deletions from FY 20
5. Validation 90: Carries over from FY 20
6. Validation 99, 112, and 113 also all carry over from FY 20
7. Validation 114: Restricting the use of **411910** on new year TAS
8. Validation 115, 116, and 117: New USSGL accounts being added that are restricted to specific agencies or TAS

2021 Edits:

1. Edit 4: Added several accounts
2. Edit 5: Adding USSGL account **113510** “Restricted Cash Held Outside Treasury – Non-Budgetary” and **123500** “Foreign Currency Held Outside Of Treasury – Non-Budgetary”
3. Edit 21: Added the USSGLs from the closing groups
4. Edit 22, 23: Adding USSGL accounts **113510** and **123500**
5. Edit 37: Added USSGL account **417400** “Transfers – Current-Year Borrowing Authority Converted to Cash.”
6. Edit 42: Added USSGL account **413415**
7. Edit 27 and 28: Related to loans
8. Edit 133: For the new general fund BETC.

**Teresa (OMB)** mentioned that the memo lines in the 5300’s series on the SF 133 & Schedule P for unexpended balances both obligated and unobligated are supposed to have normal debit and credit balances. Edits will be coming in period 9 for those normal balances and she will not override those. This is year 3 that OMB is collecting reimbursable and direct information and agencies should be tracking this internally.

**Luke Sheppard (Fiscal Service)** presented the *General Fund GTAS Accessibility*. **Alex Abshire (Fiscal Service)** began by saying that the General Fund of the U.S. Government is the only entity that interacts with every other entity within the government, and GTAS data is relied on by the General Fund Team to validate the amounts within the General Fund of the U.S. Government. The auditors believe there should be additional access by certain

individuals within the General Fund Team that would be read-only and that will allow them to view agency data within GTAS. This presentation is on the USSGL website. **Luke** went over the presentation and again highlighted that only certain General Fund Team members would have access. This access is read-only to all of the entities' information submitted into GTAS. That includes bulk files, edit and validations failures (very key and what it will mostly be used for), external reports, and some edit setup details and crosswalk setup details. The General Fund Team needs access to every agency's failure or pass rate of edits so they can assess the impact of specific edits. They will consult with the GTAS team as to how edits specifically designed to help the General Fund audit should be generated. New edits will be created to help nail down some other aspects of the audit, and the details on those will be coming throughout the next Fiscal Years. This data will not be used to make any adjustments to our schedules. If the only source of data provided is from a given USSGL account or a BETC is GTAS information, we will still not make that entry; GTAS will only be used as an external validation source.

**Teresa (OMB)** stated that OMB will include anything that has a tie point with budgetary before making recommendations. She asked whether there were any foreseen recommendations for new edits and validations on the budgetary USSGL accounts; **Luke** affirmed that OMB will be included, but there is nothing at this point for new edits and validations.

### **MEETING ROUNDTABLE:**

#### **Meeting Wrap-Up:**

**Steve** concluded the meeting.

#### **Agencies via Conference Call:**

Bureau of the Fiscal Service

Department of Agriculture

Department of Commerce

Department of Defense

Department of Education

Department of Energy

Department of Health and Human Services

Department of Homeland Security

Department of Housing and Urban Development

Department of Interior

Department of Justice

Department of Labor

Department of State

Department of Transportation

Department of Treasury

Department of Veterans Affairs

Environmental Protection Agency

Federal Reserve System (Other Independent Rep)

Federal Trade Commission

Government Accountability Office

General Services Administration

Library of Congress

NASA

National Credit Union Administration

National Labor Relations Board

National Oceanic and Atmospheric Administration

National Science Foundation

NRC (Nuclear Regulatory Commission)

Office of Management and Budget

Office of Personnel Management

Patent and Trademark Office

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Smithsonian Institution

Tennessee Valley Authority

United States Agency for International Development

United States Army Corps of Engineers