

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

February 10, 2021

LOCATION: Call in only

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

HANDOUTS:

- Summary of Changes
- Borrowing Authority: Definite and Indefinite Scenario
- Contract Authority Liquidated by Appropriation (Derived from the General Fund of the U.S. Government)
- Proposed Budgetary USSGLs for Fiscal Year (FY) 2022
- Technical Changes – USSGL Account Definitions
- OMB Update: Abnormal Balances and GTAS Submission that Fail MAX A-11 Edit Check Report
- Part 2, Section III, Fiscal Year (FY) 2021: Transaction Codes
- Part 2, Section IV, FY 2021& 2022: Attribute Table, DEFC Attribute Domain Change
- Part 2, Section V, FY 2021: Balance Sheet
- Part 2, Section V, FY 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 2, Section VII, FY 2021: Validations Summary, Validations Detail
- Part 2, Section VII, FY 2021: Edits Detail, Edits Summary

GENERAL ITEMS:

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

AGENDA ITEMS:

Regina Epperly (Fiscal Service) presented *Borrowing Authority: Definite and Indefinite Scenario*. **Regina** stated that this scenario has been updated from the 2002 scenario that is on our website under “USSGL archives.” All the financial statements have been updated to current guidelines; the accounts have been updated from four to six digits; and it is published in our current format. Please look at the handout and let us know if you have questions or comments about the many changes that were made.

EPA asked whether this was going to be effective for FY 2022. **Regina** said yes, because the new proposed USSGL account **414202**, “Actual Repayment of Borrowing Authority Converted to Cash – Prior-Year Balances” would be voted on in May 2021, for FY 2022.

Heather Six (Fiscal Service) presented the *Contract Authority Liquidated by Appropriation (Derived From the General Fund of the U.S. Government.)* **Heather** stated there were USSGL account and transaction updates. The original scenario was created in 2003, so we have updated the format; updated the USSGL accounts from 4 to 6 digits to be in compliance with the TFM; updated financial statements to be in compliance with current reporting requirements; and removed USSGL account **413000**, “Appropriation to Liquidate Contract Authority Withdrawn,”

because it was used by very few entities and a broader range of entities is preferred. Assumptions were added to clarify what is presented. Please look at the handout and let us know if you have questions or comments about the many changes that were made.

Regina (Fiscal) presented *Proposed Budgetary USSGLs*. **Regina** stated that these are for FY 2022. There is one proposed USSGL and one modification. These will not be voted on until May 2021.

Proposed New USSGL:

414202, “Actual Repayment of Borrowing Authority Converted to Cash Prior-Year Balances;” this would be used when working in year 2 or after and had exercised too much Borrowing Authority, and you need to repay that.

Modified USSGL account:

414200, “Actual Repayment of Borrowing Authority Converted to Cash;” adding current year authority to the title and added the language to the definition.

Teresa Tancre (OMB) specified that the new USSGL account applies only to definite authority, while the modification to the USSGL applies to both definite and indefinite authority.

Brian Casto (Fiscal) presented the *Discussion of Criminal Restitution/Accounts Receivable USSGL*. **Brian** acknowledged that there does not appear to be a data element to distinguish criminal restitution receivable from other types of accounts receivable. Currently, there is only USSGL account **136000**, “Penalties and Fines Receivables – Not Otherwise Classified.” The proposed USSGL account would be specific to court-ordered fines and restitution, wherein convicted criminals reimburse losses occurred to federal agencies as a result of their crimes. Before presenting the new USSGL account, we would like to touch base with agencies and be sure agencies are able to retain and use the funds or if the funds are required to be returned to Treasury. We also would like to ensure that the fund types match to make sure the data attributes are correct. Back in 2017, there was a working group; the people who were on it will be contacted. If you would like to be added to this working group, please reach out to Brian.Casto@fiscal.treasury.gov.

Josh Hudkins (Fiscal Service) presented the *Technical Changes – USSGL Account Definitions*. As part of an initiative by our TFM editorial staff to develop better consistency across the different chapters and sections of the TFM, we will be making minor technical changes to our USSGL account definitions. None of the changes affect the actual intent or meaning of the current definition; therefore they are considered technical changes and do not need to be voted on. The three main changes are:

1. Definitions need to be complete sentences – “This account is used to record...” added to the beginning of every definition
2. Acronyms need to be spelled out on first usage.
3. The replacement of “agencies” with “entities” for each entry needed.

Examples can be found on the handout. None of these change the meaning or intent of the definition.

Teresa Tancre (OMB) presented *OMB – Abnormal Balances*. **Teresa** stated that, on the FY 2021 USSGL to SF 133/Schedule P crosswalk presented today at the February 10, 2021 IRC meeting, notes have been added to clarify that abnormal balances on budgetary permutations have been included on this crosswalk as a result of agencies continuing to report abnormal balances in budgetary USSGL accounts.

While the budgetary guidance contained in OMB Circular No. A-11 (A-11) and the USSGL budgetary accounting

guidance contained on the Fiscal Service USSGL website supporting A-11 only reflects budgetary entries that result in normal balances for the budgetary USSGL accounts, OMB is taking steps to work towards the goal of agencies resolving the abnormal balances they are currently reporting, and to close the “loophole” in allowing any new TAFS to report abnormal balances going forward.

Please refer to the handout as far as the steps that agencies need to be taking for this issue. It is very important that agencies review and reach out with any questions.

Teresa (OMB) presented *OMB – GTAS Submission that Fail MAX A-11 Edit Check Report*. **Teresa** affirmed OMB has a report on its budget community website that identifies OMB’s Budget MAX A-11 database (DE) errors that were not identified or resolved (if a GTAS edit was overridden, this report will identify the approved GTAS override request) through the GTAS reporting windows and may cause errors in MAX A-11 DE. This report can be found at <https://community.max.gov/x/vwmiI>. As in previous years, OMB expects agencies to monitor this report throughout the fiscal year and to resolve any outstanding issues before the Period 12 GTAS reporting window.

Again, the handout is highlighting an issue previously identified to agencies during November and December 2020 on the FY 2020-12 report (including revisions). OMB’s comments and further information about this issue can be seen on the handout.

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

Modifications for 2021:

1. A197
2. B121
3. D120

Modifications for 2022:

1. F302

Kent presented updates to *the Part II, Section IV: Attribute Definition Report*. **Kent** stated that because of the COVID relief that was passed back in December, there have been changes to the Disaster Emergency Fund Code (DEFC) Attribute Domain Values. These changes have resulted in updated titles, and addition of new domain values, which can be seen below.

O – Nonemergency PLs 116-136, ~~and~~ 116-139, and 116-260 (Division N)

Q - Non Disaster/~~or~~Emergency/Wildfire Suppression

R - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Divisions A-L)

S - ~~Disaster/Emergency/Wildfire Suppression~~ Disaster PL 116-260

T - ~~Disaster/Emergency/Wildfire Suppression~~ Wildfire Suppression PL 116-260

U - ~~Disaster/Emergency/Wildfire Suppression~~ Emergency PL 116-260 (Division M)

V - Disaster/Emergency/Wildfire Suppression

W - Disaster/Emergency/Wildfire Suppression

X - Disaster/Emergency/Wildfire Suppression

Kent continued with the Attribute Table changes for FY 2021:

1. For all budgetary USSGL accounts, the new DEFC of V, W, and X have been added.
2. **USSGL account 417000** “Transfers – Current-Year Authority” has been revised so the financing account code attribute domain values are adding “D” and “G.”
3. **USSGL account 439701** “Appropriations Temporarily Precluded From Obligation – Prior-Year” has the attributes revised for prior period adjustment from “X” to “P” and “X.”

Kent then presented Attribute changes for FY 2022:

1. USSGL accounts **483100** “Undelivered Orders – Obligations Transferred, Unpaid” and **493100** “Delivered Orders – Obligations Transferred, Unpaid” have Apportionment category domain value A, B, and E added; Apportionment category B program code “#####” to allow valid 4 digit code reporting; and the addition of program report category code of “##.”

Kent then confirmed a note has been added to the TFM users’ access page that the Attribute Table that reads the USSGL Account Attribute Table contains a listing of all required attributes and attribute domain values for each USSGL account. For valid attributes and attribute domain values for specific reporting permutations for a USSGL account, please refer to the applicable Crosswalk located in Sections V and VI.

Brian Casto (Fiscal Service) presented *Part II, Sec V Balance Sheet and Part II Section VI: Reclassified Balance Sheet and Reclassified Statement of Operations and Changes in Net Position*. He stated there are two changes for the Balance Sheet and Reclassified Balance Sheet for FY 2021: Lines 36.2 and 37.2 on the Balance Sheet will now include the data attribute to include “G” and “Z;” on the Reclassified Statement of Operations and Changes in Net Position, line 8.6, the addition of Reporting Type Code attribute domain value “E.”

Regina Epperly (Fiscal Service) presented *Part II, Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes*. Please refer to the SOC for a list of all the changes.

1. Lines 1000, 1801, 3060, 3070, 4140, 5311, 5312, 5314, 5331, 5332, 5334: Revised debit/credit attribute domain value from debit to debit/credit for USSGL **422100** “Unfilled Customer Orders Without Advance” with reimbursable flag attribute domain value “D”
2. On the same lines as above: Revised Fed/Non-Fed attribute domain value from “E” to “E/F” for USSGL account **422100** with fund type attribute domain value EP
3. Lines 1000, 1020, 1080, 1084, 1701, 1801, 3060, 3061, 3070, 3071, 3090, 4050, 4051, 4140, 4141, 5311, 5313, 5314, 5331, 5333, 5334, 5343, and 5344: Revised Fund Type attribute domain value to include “ES” and “ET” for USSGL account **428700**, “Other Federal Receivables”
4. Line 1020: Added USSGL account **439701**. Added USSGL account **417000** with Financing Account Code attribute domain value “D/G” and revised Debit/Credit Indicator attribute domain value to just debit for USSGL account **426300**, “Actual Collections of Loan Interest”
5. Line 1021: Revised debit/credit attribute domain value to only credit for USSGL **415901**, “Repayment of Repayable Advances – Prior-Year Balances”
6. Line 1084, 1700, and 1800: Revised debit/credit attribute domain value to only debit for USSGL account **426300** with Financing Account Code attribute domain value “N”
7. Lines 1102, 5096, 5097, and 5098: Revised Debit/Credit attribute domain value to only debit for USSGL **415730**, “Authority Made Available From Appropriations Previously Precluded From Obligation”
8. Lines 1000, 1134, 5096, 5097, and 5098: Revised Debit Credit attribute domain value to only credit for USSGL account **439730**, “Appropriations Temporarily Precluded From Obligation”

9. Line 1410: Revised Debit/Credit attribute domain value to only credit for USSGL account **417400**, “Transfers – Current-Year Borrowing Authority Converted to Cash”
10. Lines 1801, 3070, 3094, 4140, 5341, 5344: Revised Debit/Credit attribute domain value to debit and credit for USSGL account **422300**, “Uncollected Subsidy from Program Account,” with Beginning/Ending attribute domain value “E”
11. Lines 4010 and 4011: Revised Debit/Credit attribute domain value to include both debit and credit for USSGL account **490200**, “Delivered Orders – Obligations, Paid”
12. Lines 4033, 4052, 4123, and 4142: Revised Debit/Credit attribute domain value to include debit and credit for USSGL account **426600**, “Other Actual Business-Type Collections From Non-Federal Sources”
13. Line 4123: Revised Debit/Credit attribute domain value to include both debit and credit for USSGL account **426300** with financing account code “D/G” and “G”
14. Footnotes 7-10 have been added.

Heather Six (Fiscal Service) presented *Part II 2021 Sec V SBR*.

Line 1071:

1. Added USSGL account **415901** with Debit/Credit attribute domain value “C”
2. Added footnote 3 to USSGL account **415901**
3. Added USSGL account **417000** with Financing Account Code attribute domain value “D/G”
4. Deleted footnote 3 from USSGL account **422100** with Financing Account Code attribute domain values “G” and “D/G”
5. Deleted USSGL account **419000**, “Transfers – Prior-Year Balances” with Fund Type attribute domain value “EP” and Financing Account Code attribute domain value “N”
6. Revised Debit/Credit attribute domain value to just debit for USSGL account **422100** with Financing Account Code attribute domain value “D/G”
7. Added USSGL account **439701** with Debit/Credit attribute domain value “C”
8. Revised Fund Type attribute domain value from “ES/ET” to “E/T” and added Footnote 3 to USSGL account **439701**

Lines 1071 and 1890:

1. Revised the Debit/Credit attribute domain value to just debit for USSGL account **426300** with Financing Account Code attribute domain value “N”
2. Revised the Fund Type attribute domain value to include “ES” and “ET” for USSGL account **428700** with Financing Account Code attribute domain value “N”

Lines 1071 and 1290:

1. Revised Debit/Credit attribute domain value to just credit and removed Footnote 3 from USSGL account **439730** with Begin/End attribute domain value “B”

Line 1290:

1. Revised Debit/Credit attribute domain value to just debit for USSGL account **415730**

Line 1490:

1. Revised Debit/Credit attribute domain value to just credit for USSGL account **417400**

Line 1890

1. Revised the Fed/Non-Fed attribute domain value from “E” to “E/F” for USSGL account **422100** with Financing Account Code attribute domain value “G”
2. Revised Debit/Credit attribute domain value to include both debit and credit and Revised Fund Type attribute domain value from “EP/ER” to just “ER” for USSGL account **422100** with Financing Account Code attribute domain value “D/G”
3. Added USSGL account **422100** with financing Account Code attribute domain value “D”
4. Revised Debit/Credit attribute domain value to include both debit and credit for USSGL account **422300** with Begin/End attribute domain value “E”

Line 4190:

1. Revised Debit/Credit attribute domain value to include debit and credit for USSGL account **426600**
2. Revised Debit/Credit attribute domain value to include debit and credit for USSGL account **490200**

Line 4220:

1. Revised Debit/Credit attribute domain value to include debit and credit for USSGL accounts **426300** and **426600**

Dan Adams (Fiscal Service) presented *Parts II, Section VII: Edits and Validations*. **Dan** mentioned that these handouts were created a week prior to the meeting, and there are exceptions coming out for DEFC attribute domain value “U” that are not on the handouts. We are in the process of getting them into the system and they should be on the final files that go onto the web.

2021 Validations:

1. Validation 44E: Added pass exceptions for HHS TAS
2. Validation 50: Deleted USSGL account **439504** “Obligations Limitation – Temporary – Prior-Year and Current-Year Budget Authority”
3. Validation 69E: Added pass exception for TAS 014 X 5715
4. Validation 69E: Added pass exception for TAS 019 X 5713
5. Validation 77E: Added pass exceptions for TAS 072 X 4266 and 077 X 4485
6. Validation 90: Added Disaster Emergency Fund Code domain values "U", "V", "W", and "X"
7. Validation 90E: Added pass exception for Fund Family 036 4014 with Disaster Emergency Fund Code domain value "N"
8. Validation 90E: Added pass exceptions for multiple Fund Families using Disaster Emergency Fund Code domain values "O", "R", "S", and "T"
9. Validation 111E: Added pass exceptions for multiple Fund Families using USSGL accounts **422500** “Expenditure Transfers From Trust Funds – Receivable” and **427700** “Other Actual Collections – Federal/Non-Federal Exception Sources”
10. Validation 115E: Added pass exceptions for TAS 096 X 3112; Deleted exceptions for TAS 096 X 3121
11. Validation 120: Added
12. Validation 120E: Added

2021 Edits:

1. Edit 14: Added SF133 Lines 1043 and 1044
2. Edit 47: Added USSGL account **439701**
3. Edit 74: Added SF133 Line 1045
4. Edit 82: Deleted SF133 Line 1431

5. Edit 133: Added Business Event Type Codes "TREADAJ" and "TREADIN"
6. Edit 134: Added
7. Edit 135: Added
8. Edit 136: Added
9. Edit 137: Added

To see the period for which they are effective, please refer to the SOC.

Validation 46 has to do with the Fed/Non-Fed attribute domain value "E" exceptions. To use this domain value, you must have permission from OMB. The system is currently allowing it and it is in the process of being fixed. Again, you must have permission from OMB to use this. Do not use this just because the system allows you.

Teresa (OMB) said that, as far as getting approval for this action, if you do not have approval and your account is not on the list, you must go to the GTAS override. On that page, there is another link to another page that can be completed. In order to access that page, you must have OMB permission. It is not for those in accounting and budgeting only. This also requires you to reach out to your appropriation attorneys, as it requires a legal opinion. This action will not be turned around quickly. The list of approved accounts is documented in the edits.

Dan (Fiscal) then presented *Budget Object Class (BOC) & Disaster Emergency Funding Codes (DEFC) Updates*.

Currently we are down to "U" in the DEFC attribute domain value. We are expanding the DEFC from a single character code to a three-character code. The conversion will be as simple as possible. For example, DEFC "A" is now going to be "AAA." DEFC "R" is going to be "AAR." Once we get all the way through to "AAZ," then we will use "ABA." To give everyone time to adjust, the system will accept the current bulk file format you are submitting along with the new bulk file format. There will also be a reference sheet posted on the web with the character code updates.

On the BOC side, GTAS will require a four-character code. There will not be a decimal point. We are working on a default value so that, if you want to use the new DEFCs, you can choose this default during the transition period.

Please do not wait until the deadline to reach out with questions. These changes are coming with plenty of notice, so please talk with your system developers about making these changes.

Steve (Social Security) asked what the deadline for the Object Class changing to four-characters, and whether they were in OMB Circular No. A-11.

Dan said that the new format (four digits) for the codes is not in the A-11 (the change is still being reviewed by OMB management). It currently has three-digit numbers with a decimal point. While there will be codes in A-11 (either three or four digit), when the new bulk file format is implemented, they will not be required in GTAS initially. Any agency choosing to use the new format will be able to report the current codes in the new format (a conversion table may be available if needed), or a default code may also be an option. The GTAS system will be ready to accept it this summer and it can start being reported then, but it does not have to be.

Teresa said that, hopefully, clarification will be sent out very quickly to all agencies as far as how this will be implemented and when.

It was then asked whether, since we are close to running out of single letters for the DEFC, is there consideration to adding a numeric value should we run out before the implementation of the three-character?

Teresa said that yes, that would be considered, if that situation arises.

Melissa (Transportation) asked whether the master list of allowable object classes was agency-specific, or is it just the section in A-11 at the three-digit level?

Teresa responded with, “no, that the list will be provided as a control file and agencies will be limited from selecting from that list.”

Steve asked whether there will be a comment period for the object class for agencies to give feedback?

Teresa said that OMB is not foreseeing using past 3 digits. The 4th character placeholder is being created in the GTAS bulk file, so that there is no situation where we have limited the bulk file spacing and then must go to the agencies to modify it.

Kristie (USDA) asked whether, in a situation that the entity tracks the BOC down to the lower level of a 4th digit, would the entity be expected to crosswalk that to three-digit to report it in GTAS?

Teresa said yes.

Sherien Youssef asked whether all entities will be required to report Object Classes on GTAS even if they are not Data Act reporters – for example judicial and legislative agencies? Also, in previous meetings we have discussed pulling in program activity into the GTAS bulk file and he was curious as to the status of that requirement.

Teresa said having object classification comes through the GTAS file. If you report GTAS it would be required to support the object classification data.

Dan said that systems should be ready to accept the bulk file layout by potentially May or June. We are hoping that before then there will be documentation explaining how it will all work. There are no handouts about the DEFC and BOC. We want to get one final document, instead of multiple documents, every time there is a change to reduce confusion.

MEETING ROUNDTABLE:

Teresa said that OMB and Treasury never modify the crosswalk during an open window. The only time that happens is when there is a situation that an agency has identified where a permutation needs to be added to address the current reporting situation. We have never modified the crosswalk and taken anything away during an open window. The practice has always been to add, and the other has been because agencies have identified something.

Meeting Wrap-Up:

Steve concluded the meeting.

Agencies via Conference Call:

Architect of the capital

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

Farm Credit System Insurance Corporation

Federal Communications Commission

Federal Reserve System (Other Independent Rep)

Federal Trade Commission

Government Accountability Office

General Services Administration

Library of Congress

NASA

National Labor Relations Board

National Gallery of Arts (NGA)

National Science Foundation

NRC (Nuclear Regulatory Commission)

Office of Management and Budget

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Smithsonian Institution

Social Security Administration

Tennessee Valley Authority

United States Agency for International Development

United States Army Corp of Engineers

United States Postal Service