

Fiscal Service IRC Meeting



Abnormal Budgetary USSGL Account Balances

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Office of Management and Budget
December 1, 2021 (pp 1-8)

Amended February 9, 2022 (pp 9-25); April 20, 2022 (pp 26-35); November 30, 2022 (pp 36-40); February 15, 2023 (pp 41-44); April 20, 2023 (pp 45-47); August 23, 2023 (pp 48-58).



The following slides were presented at the USSGL IRC meeting on December 1, 2021.

Overview



- Budgetary USSGL accounts where ending abnormal balances are required to be resolved before FY 2022-09 GTAS reporting window
 - List of Budgetary USSGL accounts (Begin_End values B/E, E)
 - GTAS Prior_Year_Adjustment Attribute (values B, P, X)
 - GTAS edits 140-147 (SF 133/Schedule P unobligated balance memo lines)
 - New GTAS validation (effective FY 2022-06) for abnormal beginning balances before FY 2022-09 GTAS reporting window. For any TAFS and USSGL account currently under GTAS validation 122, beginning balances will be accepted thru FY 2022-12 GTAS reporting window as an exception to this new GTAS validation.
 - Beginning FY 2022-04 GTAS reporting window, any FY 2022 abnormal balance GTAS validation exception request will require a written justification (i.e., plan to resolve with milestones) included in agency request.

- Budgetary USSGL accounts where ending abnormal balances are required to be resolved before FY 2023-09 GTAS reporting window
 - List of Budgetary USSGL accounts (Begin_End values B/E, E)
 - GTAS Prior_Year_Adjustment Attribute (values B, P, X)
 - GTAS edits 148-155 (SF 133/Schedule P obligated balance memo lines)
 - New GTAS validation (effective FY 2023-06) above for abnormal beginning balances before FY 2023-09 GTAS reporting window. For any TAFS and USSGL account currently under GTAS validation 122, beginning balances will be accepted thru FY 2023-12 GTAS reporting window as an exception to this new GTAS validation above.

Overview (continued)



- Budgetary USSGL accounts where ending abnormal balances are required to be resolved before FY 2024-09 GTAS reporting window
 - List of Budgetary USSGL accounts (Begin_End values B/E, E)
 - GTAS Prior_Year_Adjustment Attribute (values B, P, X)
 - GTAS edits 148-155 (SF 133/Schedule P obligated balance memo lines)
 - GTAS validation (created in FY 2022) (effective FY 2024-06) for abnormal beginning balances before FY 2024-09 GTAS reporting window. For any TAFS and USSGL account currently under GTAS validation 122, beginning balances will be accepted thru FY 2024-12 GTAS reporting window as an exception to this GTAS validation.
 - Budgetary and proprietary USSGL accounts and TC modifications [Pending IRC approval]

FY 2022-08 Deadline



- Budgetary USSGL accounts
 - Ending balances only: 411900, 413200, 426600, 451000, 461000, 462000, 470000, 488100, 498100, 490200 where GTAS Prior_Year_Adjustment attribute value X
 - No abnormal ending balances as of the FY 2022-09 and beyond GTAS reporting windows
 - Beginning & Ending balances: 412600, 413900, 414900, 422100, 422200, 422500, 425100, 438400, 439400, 439700 where GTAS Prior_Year_Adjustment attribute value X
 - Abnormal beginning balances permitted thru FY 2022-12 GTAS reporting window
 - No abnormal ending balances as of the FY 2022-09 and beyond GTAS reporting windows
- GTAS Edits 140-147 (SF 133/Schedule P unobligated balance memo lines)

Number	Name	Fatal/Proposed Analytical
140	SF133 Line 5311 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
141	SF133 Line 5312 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
142	SF133 Line 5313 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
143	SF133 Line 5314 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
144	SF133 Line 5321 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
145	SF133 Line 5322 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
146	SF133 Line 5323 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
147	SF133 Line 5324 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12

FY 2022-08 Deadline



- GTAS Edits 140-143 (FY 2022 GTAS Overrides)

Number of TAFS with Negative Amounts in Select SF-133/Schedule P Lines by OMB Agency
GTAS Reporting Period 2021-12
 Excludes Legislative and Judicial Branches

	Line 2490 Unobligated Balance End of Year	Memo Lines (FY 2021-12 End of Year)				Total Unique TAFS with Negative Amounts
		Line 5321 Direct Unobligated Balance End of Year	Line 5322 Reimbursable Unobligated Balance End of Year	Line 5323 Discretionary Unobligated Balance End of Year	Line 5324 Mandatory Unobligated Balance End of Year	
Commodity Futures Trading Commission	1	1		1		1
Department of Commerce			1			1
Department of Defense--Military Programs	5	4	33	10	9	50
Department of Education	2	2		1	1	2
Department of Homeland Security			8			8
Department of Transportation	1	1			1	1
Department of Veterans Affairs			1			1
Federal Communications Commission	1	1			1	1
General Services Administration			1			1
International Assistance Programs	4	4		4		4
National Council on Disability	1	1		1		1
Northern Border Regional Commission			1			1
Other Defense--Civil Programs	1	1		1		1
Railroad Retirement Board				1	1	2
Small Business Administration		1	1			2
United States Holocaust Memorial Museum	3	3		3		3

For FY 2022-02 GTAS reporting window, OMB will submit GTAS override requests for 80 TAFSS in the Executive branch where the amounts on lines 5311, 5312, 5313, and 5314 (start of year) for FY 2022 equal the amounts on SF 133 lines 5321, 5322, 5323, and 5324 (end of year) for the FY 2021-12 (respectively).

FY 2023-08 Deadline



- Budgetary USSGL accounts
 - Beginning & Ending balances: 420100, 445000, 465000 where GTAS Prior_Year_Adjustment attribute value X
 - Abnormal beginning balances permitted thru FY 2023-12 GTAS reporting window
 - No abnormal ending balances as of the FY 2023-09 and beyond GTAS reporting windows
- GTAS Edits 140-147 (SF 133/Schedule P unobligated balance memo lines)

Number	Name	Fatal/Proposed Analytical
140	SF133 Line 5311 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
141	SF133 Line 5312 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
142	SF133 Line 5313 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
143	SF133 Line 5314 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
144	SF133 Line 5321 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
145	SF133 Line 5322 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
146	SF133 Line 5323 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12
147	SF133 Line 5324 Balance Check	Fatal 01/02/03/04/05/06/07/08/09/10/11/12

For FY 2023-02 GTAS reporting window, OMB will submit GTAS override requests for the TAFSS in the Executive branch where the amounts on lines 5311, 5312, 5313, and 5314 (start of year) for FY 2022 equal the amounts on SF 133 lines 5321, 5322, 5323, and 5324 (end of year) for the FY 2022-12 (respectively).

FY 2024-08 Deadline



- Budgetary USSGL accounts
 - Beginning & Ending balances: 480100, 480200, 490100 where GTAS Prior_Year_Adjustment attribute value X
 - Abnormal beginning balances permitted thru FY 2024-12 GTAS reporting window
 - No abnormal ending balances as of the FY 2024-09 and beyond GTAS reporting windows
- GTAS Edits 148-155 (SF 133/Schedule P obligated balance memo lines)

U.S. Standard General Ledger		
Data Edits - Summary Report		
Number	Name	Fatal/Proposed Analytical
148	SF133 Line 5331 Balance Check	Proposed Analytical
149	SF133 Line 5341 Balance Check	Proposed Analytical
151	SF133 Line 5333 Balance Check	Proposed Analytical
152	SF133 Line 5334 Balance Check	Proposed Analytical
154	SF133 Line 5343 Balance Check	Proposed Analytical
155	SF133 Line 5344 Balance Check	Proposed Analytical

Note: Beginning FY 2025, GTAS edits 148 thru 155 will be FATAL.

- New budgetary USSGL accounts & TC modifications [Effective FY 2024] (Adjusting Upward Adjustments 488100, 488200, 498100, 498200)
- Financial Statement accruals (e.g. payroll), TC modifications, & OMB Circular No. A-11 [2022 proposal – Effective FY 2024]
- Agency specific situations (Discuss Jan 2022 thru Mar 2022)



The following slides were presented at the USSGL IRC meeting on February 9, 2022.

Beginning in FY 2022-09



■ Validation 122 Expansion

- FY 2022 attributes: TAFS, USSGL account, Begin_End
- Additional FY 2023 attributes: Reimbursable_Flag, BEA_Category_Indicator, Cohort, BOC
- Abnormal beginning balances **will** continue to be permitted thru FY 2022-12 GTAS reporting window for TAFSs that have been granted exceptions to validation 122 as of FY 2022-08 for the following USSGL accounts: 412600, 413900, 414900, 422100, 422200, 422500, 425100, 438400, 439400, 439700 where GTAS Prior_Year_Adjustment attribute value X.
- For USSGL accounts 413900 and 414900 abnormal ending balances will be permitted for TAFSs that have been granted exceptions to validation 122 as of FY 2022-08. A new GTAS edit or validation is being developed to apply closing entry against pre-closing Adjusted Trial Balance. (TCs F304 and F306)
- Abnormal ending balances will **no longer** be accepted for the following USSGL accounts: 411900, 412600, 413200, 422100, 422200, 422500, 425100, 426600, 438400, 439400, 439700, 451000, 461000, 462000, 470000, 488100, 498100, and 490200 where GTAS Prior_Year_Adjustment attribute value X. Limited exceptions will be considered on a case-by-case basis.
- GTAS Override Request Exercise:
 - Abnormal Budgetary USSGL Account Balance (EXISTING FOLDER): Request will be restricted to USSGL accounts 420100, 445000, 465000, 480100, 480200 and 490100.
 - Folder Title TBD (NEW FOLDER): Available in FY 2022-06. Requires action plan with milestones. Limited exceptions will be considered on a case-by-case basis for previously approved TAFSs as of FY 2022-08.

Beginning in FY 2022-09 (Cont'd)



75% of TAFS
Government-wide
with issues

	June 2022	June 2023	June 2024	Overall
Total number of TAFS with Abnormal Ending Balances	633	292	937	1357
Department of Defense--Military Programs	46%	51%	42%	37%
Department of Health and Human Services	13%	7%	9%	12%
International Assistance Programs	4%	9%	7%	7%
Department of Agriculture	4%	3%	6%	5%
Department of Homeland Security	3%	4%	4%	5%
Department of State	2%	1%	5%	4%
Department of Transportation	5%	2%	3%	3%
Department of Justice	3%	4%	2%	3%
Department of Labor	2%	0%	3%	3%
Department of the Interior	3%	0%	0%	2%
Department of Commerce	1%	1%	2%	2%
Other Defense--Civil Programs	1%	1%	1%	1%
Executive Office of the President	0%	0%	2%	1%
Department of Education	1%	1%	1%	1%
Department of Energy	1%	0%	1%	1%
Environmental Protection Agency	1%	0%	1%	1%
Department of Housing and Urban Development	1%	0%	1%	1%
Small Business Administration	1%	3%	1%	1%
National Science Foundation	1%	0%	0%	0%
Office of Personnel Management	0%	0%	0%	0%
Social Security Administration	0%	1%	0%	0%
Department of Veterans Affairs	0%	0%	0%	0%
Corps of Engineers--Civil Works	0%	1%	0%	0%
National Aeronautics and Space Administration	0%	0%	0%	0%
General Services Administration	0%	0%	0%	0%
All other agencies	5%	9%	9%	8%

For a list of budgetary
USSGL accounts for each
column to the right, please
refer to the Abnormal
Budgetary USSGL
Account Balances
Dashboard:

<https://go.max.gov/abnormalbalances>

Source: FY 2022-03 GTAS Data



Beginning in FY 2022-09 (Cont'd)

Have additional questions
or concerns regarding this process?
Below is the Dashboard “Office Hours”
meeting link to sign up.
(Dashboard available February 22nd)

<https://go.max.gov/abnormalbalances>

Thursday, March 3 at 11AM
Tuesday, March 22 at 2PM

Beginning in FY 2023-02



New GTAS edits and/or validations

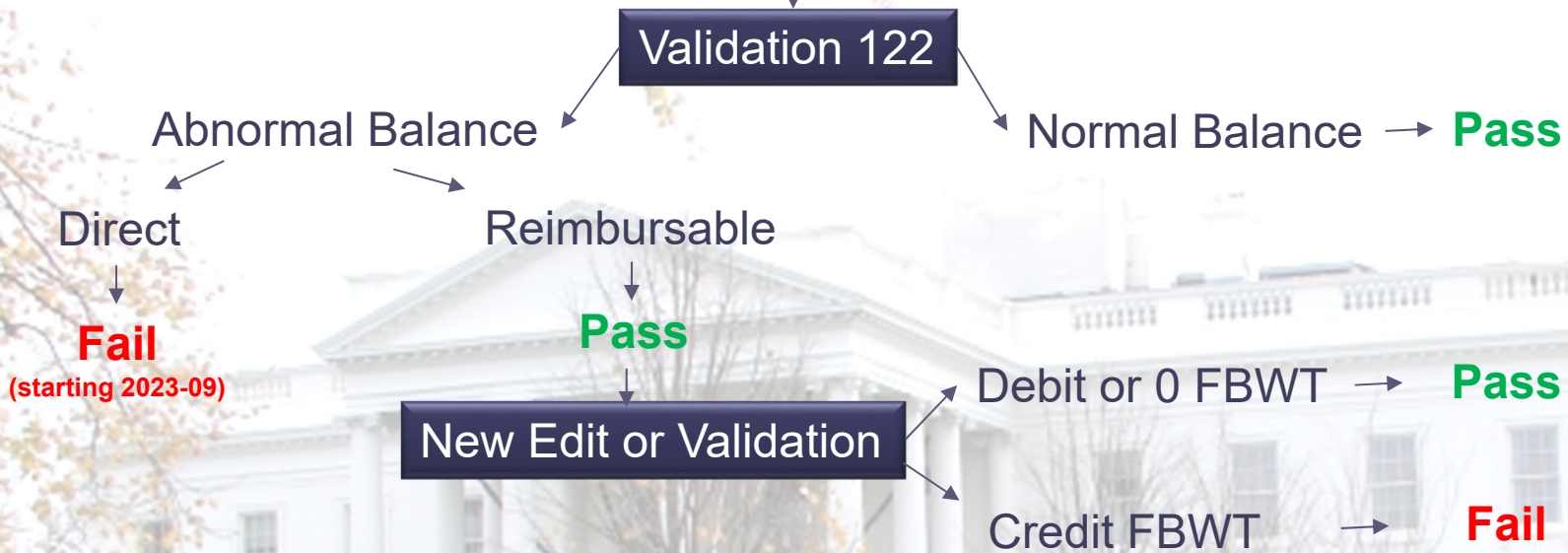
- **USSGL account 420100 where GTAS attribute Reimbursable_Flag value R (for reimbursable)**
 - Abnormal USSGL account 421000 Beginning balance is permitted where Fund Balance With Treasury (i.e., USSGL account 101000 Beginning) is zero or debit balance
 - Abnormal USSGL account 421000 Ending balance is permitted where Fund Balance With Treasury (i.e., USSGL account 101000 Ending) is zero or debit balance
- **881 TAFS have abnormal USSGL account 420100 Ending balance (as of FY 2022-03)**
 - 721 of those TAFSs have GTAS attribute Reimbursable_Flag value R in USSGL account 420100 Ending AND a zero/debit balance in USSGL account 101000 Ending. These would always be permitted in GTAS.
 - 160 of those TAFSs have GTAS attribute Reimbursable_Flag value D (direct) in USSGL account 420100 Ending OR a USSGL account 420100 Ending with an R attribute and a credit balance in USSGL account 101000 Ending. These would not be able to pass either Validation 122 or the new edit/validation.
- **There will be separate new GTAS edits and/or validations for beginning and ending balances in USSGL account 420100**

“When a reimbursable agreement with another Federal account is accompanied by a cash advance, you may disburse to pay obligations associated with that advance. However, if you are authorized to incur obligations against customer orders from other Federal accounts without an advance, the order establishes obligational authority only and you may not disburse the account into a negative position (see section 145.2 on Antideficiency Act violations).” [Source: *Section 20.10 of OMB Circular No. A-11 (2021)*]

Beginning in FY 2023-02



Agency Submits an ATB containing USSGL 420100
(Beginning and Ending balances analyzed separately)



Unique TAFS with a Abnormal Ending Balance in 420100 – (GTAS Data 2022-03)	Direct: Will fail Validation 122 as of 2023-09	Reimbursable w/ Credit FBWT: Will pass Validation 122, but Will fail new edit/validation as of 2023-02
Department of Defense--Military Programs	36	3
Department of Health and Human Services	19	5
Department of Justice	10	4
International Assistance Programs	11	2
Department of Homeland Security		11
All Others	35	29
Total	111	54

Beginning in FY 2023-02 Cont'd



New GTAS edits and/or validations

- **USSGL accounts 480100, 480200, and 490100 Ending balance in pre-closing Adjusted Trial Balance**
 - Abnormal USSGL account 480100 Ending balance is permitted where the sum of USSGL accounts 480100 and 488100 (upward adjustments) Ending balances where GTAS attribute Prior_Year_Adjustment value B, P, and X is a credit balance
 - Abnormal USSGL account 480200 Ending balance is permitted where the sum of USSGL accounts 480200 and 488200 (upward adjustments) Ending balances where GTAS attribute Prior_Year_Adjustment value B, P, and X is a credit balance
 - Abnormal USSGL account 490100 Ending balance is permitted where the sum of USSGL accounts 490100 and 498100 (upward adjustments) Ending balances where GTAS attribute Prior_Year_Adjustment value B, P, and X is a credit balance
- **Using data from GTAS Period 2022-03:**
 - 443 TAFS have abnormal ending balances in USSGL account 480100
 - Only 18 TAFS would close to a credit balance in USSGL account 480100
 - 123 TAFS have abnormal ending balances in USSGL account 480200
 - NONE of these TAFS would close to a credit balance in USSGL account 480200
 - 614 TAFS have abnormal ending balances in USSGL account 490100
 - Only 31 of these TAFS would close to a credit balance in USSGL account 490100

Effective October 1, 2023

OMB Circular No. A-11 (2022) Proposal



Do I record budgetary accounting accruals when recording proprietary accounting accruals for agency financial statements?

- **No for situations where no gross outlays result, immediately or in the future. This means that budgetary accruals are not reversed.**
 - **May require new proprietary USSGL account(s) to maintain tie points with budgetary USSGL.**

Obligation means a binding agreement that will result in outlays, immediately or in the future.
(Source: *Section 20.3 of OMB Circular No. A-11 (2021)*)

- **Yes for situations where gross outlays result, immediately or in the future.**
 - **Budgetary accruals remain in place until reclassification to disbursement.**
 - **If prior fiscal year budgetary accruals are adjusted in subsequent fiscal year, recoveries of prior year unpaid and paid obligations must be recorded.** (Source: *Appendix F of OMB Circular No. A-11 (2021)*)

NOTE: Grants and payroll are discussed on subsequent slides.

Grant Accounting Discussion



- Overview:
 - HHS raised an issue with drawdowns and showing new budgetary resources where there is an outstanding obligation in place. Other Federal agencies have come to OMB with similar issues. OMB would like to explore this issue with all agencies that are experiencing this issue by developing an interagency workgroup, which will provide recommendations for a solution.
- Outcome:
 - Proposed solution that will be compliant with OMB Circular No. A-11 whereby any modification to OMB and/or Fiscal Service guidance can be identified and incorporated no later than March 31, 2022 with an effective date of October 1, 2023 (FY 2024).
- Scope
 - The scope is not limited to grants. The group will explore all potential funding instruments that this may apply to, for example compact agreements.
- Participants:
 - Federal agency accountants, grants staff, OMB (BRD/OFFM) staff, Fiscal Service USSGL staff
- Timeline (tentative)
 - February 2022: Agencies to reach out to OMB to participate. Agencies to send a one page example of the issue, similar to the next slide example from HHS
 - February 2022: Workgroup kickoff
 - March 2022: Workgroup to compare all on to three page agency submissions and develop white paper with recommendations to OMB. Proposal will be submitted for OMB Circular No. A-11 (2022) inclusion.
 - April 2022: Based on OMB's determination of proposal acceptance, discuss with OMB and USSGL potential changes to USSGL TFM guidance to support proposal. Present at IRC meeting.

Grant Accounting Discussion



Scenario: Grant recipient draws down **\$100K** in August 2021, but reports expenses for **\$80K** in following fiscal year. Recipient must return **\$20K** until it is needed at a later date. See *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, §200.305 Payments*.

Agency Perspective

The agency is forced to show new budgetary resources where there is an outstanding obligation in place.

OMB Perspective

The accounting transaction does not comply with OMB Circular No. A-11, creates negative outlays, and limits OMB program examiner's oversight via the apportionment process.

Example provided by HHS for further discussion and display.



Fatal...
Fatal Error?
Nooooo!

Grant Accounting Discussion(Con't)



<i>Step 1: Grant Award</i>			<i>Year 1 Period 6</i>	
Budgetary Entry				
Debit	461000	Allotments - Realized Resources	100	
Credit	480100	Undelivered Orders – Obligations, Unpaid		100

<i>Step 2: Drawdown by Grant Recipient (Advance)</i>			<i>Year 1 Period 11</i>	
Budgetary Entry				
Debit	480100	Undelivered Orders – Obligations, Unpaid	100	
Credit	480200	Undelivered Orders – Obligations, Prepaid/Advanced		100
Proprietary Entry				
Debit	141000	Advances and Prepayments	100	
Credit	101000	Fund Balance With Treasury		100

<i>Step 3: Grant Recipient Reports Expenditures</i>			<i>Year 1 Period 12</i>	
Budgetary Entry				
Debit	480200	Undelivered Orders – Obligations, Prepaid/Advanced	80	
Credit	490200	Delivered Orders - Obligations, Paid		80
Proprietary Entry				
Debit	610000	Operating Expenses/Program Costs	80	
Credit	141000	Advances and Prepayments		80
Debit	310710	Unexpended Appropriations - Used Disbursed	80	
Credit	570010	Expended Appropriations - Disbursed		80

<i>Step 4: Unused Grant Advance Returned (Record Negative Outlay)</i>			<i>Year 2 Period 1</i>	
Budgetary Entry				
Debit	480200	Undelivered Orders – Obligations, Prepaid/Advanced	20	
Credit	480100	Undelivered Orders – Obligations, Unpaid		20
Proprietary Entry				
Debit	101000	Fund Balance With Treasury	20	
Credit	141000	Advances and Prepayments		20

Example provided by HHS for further discussion and display.

Grant Accounting Discussion(Con't)



<i>Step 5: Entry Posted to Pass GTAS Edits and Validations. Recoveries and Upward Adjustments Overstated (Manual Adjustment, reversed in subsequent period)</i>			<i>Year 2 Period 2 GTAS Rpt'ing</i>	
Budgetary Entry				
Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	20	
Credit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		20

<i>Step 6: Subsequent Drawdown by Grant Recipient (Advance)</i>			<i>Year 2 Period 11</i>	
Budgetary Entry				
Debit	480100	Undelivered Orders – Obligations, Unpaid	20	
Credit	480200	Undelivered Orders – Obligations, Prepaid/Advanced		20
Proprietary Entry				
Debit	141000	Advances and Prepayments	20	
Credit	101000	Fund Balance With Treasury		20

<i>Step 7: Grant Recipient Reports Expenditures</i>			<i>Year 2 Period 12</i>	
Budgetary Entry				
Debit	480200	Undelivered Orders – Obligations, Prepaid/Advanced	15	
Credit	490200	Delivered Orders - Obligations, Paid		15
Proprietary Entry				
Debit	610000	Operating Expenses/Program Costs	15	
Credit	141000	Advances and Prepayments		15
Debit	310710	Unexpended Appropriations - Used Disbursed	15	
Credit	570010	Expended Appropriations - Disbursed		15

<i>Step 8: Grant Closeout - Unused Grant Advance Returned (Recovery)</i>			<i>Year 3 Period 1</i>	
Budgetary Entry				
Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	5	
Credit	465000	Allotments - Realized Resources		5

Example provided by HHS for further discussion and display.

Grant Accounting Discussion(Con't)



	Number of OMB Accounts	Obligations Incurred in BOC 41.0 (\$ Billion)	Percent of OMB Accounts	Percent of Total Obligations Incurred
Department of Health and Human Services	52	1,093	8%	45%
Department of the Treasury	37	625	5%	26%
Department of Agriculture	64	170	9%	7%
Department of Education	19	108	3%	4%
Department of Transportation	70	106	10%	4%
Department of Homeland Security	28	73	4%	3%
Department of Housing and Urban Development	33	64	5%	3%
Social Security Administration	2	56	0%	2%
Department of State	21	21	3%	1%
International Assistance Programs	27	20	4%	1%
Small Business Administration	5	20	1%	1%
Department of Veterans Affairs	12	16	2%	1%
Department of Labor	14	11	2%	0%
Department of the Interior	71	8	11%	0%
National Science Foundation	4	7	1%	0%
Department of Justice	12	6	2%	0%
Environmental Protection Agency	7	5	1%	0%
Department of Defense--Military Programs	29	4	4%	0%
Department of Commerce	16	3	2%	0%
Department of Energy	22	3	3%	0%
National Aeronautics and Space Administration	8	1	1%	0%
Corps of Engineers--Civil Works	1	0	0%	0%
All other agencies	60	14	9%	1%

To get a sense of which agencies are impacted by grants issues:

- Reporting of Obligations incurred for unexpired TAFs in Budget Object Class (BOC) 41.0 (Grants, subsidies, and contributions)
- For non-credit accounts
- For the PY column of PB 2022 (FY 2020)
- The table shows number of OMB Accounts (not TAFs) reporting with BOC 41.0

Payroll Discussion



■ Overview:

- A number of agencies raised concerns regarding payroll and accruals at the December 1, 2022 IRC meeting. With the assistance of Fiscal Service, OMB would like to explore this issue with all agencies that are experiencing this issue by developing an interagency workgroup, which will provide recommendations for a solution.

■ Outcome:

- Proposed solution that will be compliant with OMB Circular No. A-11 whereby any modification to OMB and/or Fiscal Service guidance can be identified and incorporated no later than March 31, 2022 with an effective date of October 1, 2023 (FY 2024).

■ Scope

- The scope is limited to payroll.

■ Participants:

- Federal agency accountants, payroll staff (may include payroll providers), OMB staff, Fiscal Service USSGL staff

■ Timeline (tentative)

- February 2022: Agencies to reach out to Fiscal Service (USSGL staff) to participate. Agencies to send a one to two page example of the issue, similar to the next slide example from SEC
- February 2022: Workgroup kickoff
- March 2022: Workgroup to compare all one-page agency submissions and develop white paper with recommendations to OMB. Proposal will be submitted for OMB Circular No. A-11 (2022) inclusion.
- April 2022: Based on OMB's determination of proposal acceptance, discuss with OMB and USSGL potential changes to USSGL TFM guidance to support proposal. Present at IRC meeting.

Payroll Discussion



■ SEC Accounting Treatment – Payroll Example

Scenario: Treasury Symbol 50X0100, Fund 0100XXX00, Current Budget Fiscal Year

The U.S. Securities and Exchange Commission (SEC) uses the Department of Transportation (DOT) Enterprise Service Center (ESC) as its **Federal Shared Service Provider (FSSP)** which uses the Delphi financial system (**Oracle Financials**) to process the SEC's General Ledger (GL) accounting transactions. ESC accesses the Department of Interior (DOI) **Federal Personnel and Payroll System (FPPS)** application to obtain the Labor Cost File (LCF) for the necessary data to create payroll related journal entries.

ESC calculates an automated payroll accrual based on the last payroll payment and the number of days to be accrued. ESC automatically reverses the accrual with the first payroll in the subsequent month.

1. Record Salary Accrual

DR 610000 Operating Expenses/Program Costs

CR 221000 Accrued Funded Payroll and Leave

DR 461000 Allotments/Realized Resources

CR 490100 Delivered Orders - Obligations, Unpaid

DR 310700 Unexpended Appropriations - Used - Accrued

CR 570000 Expended Appropriations - Used – Accrued



Fatal...
Fatal Error?
Noooo!

Example provided by SEC for further discussion and display.

Payroll Discussion (Con't)



2. Federal Benefit Accrual

DR 640000 Benefit Expense

CR 221300 Employer Contributions and Payroll Taxes Payable

DR 461000 Allotments/Realized Resources

CR 490100 Delivered Orders - Obligations, Unpaid

DR 310700 Unexpended Appropriations - Used - Accrued

CR 570000 Expended Appropriations - Used – Accrued

Agency Perspective

The agency is forced to show new budgetary resources where there is an outstanding obligation in place.

OMB Perspective

The accounting transaction (debiting USSGL account 490200 below) does not comply with OMB Circular No. A-11, creates negative outlays, and limits OMB program examiner's oversight via the apportionment process.

In October, SEC performs a manual adjustment at the Organization (ORG) Code and Budget Object Class (BOC) levels to handle spending adjustments based on the October payroll payment.

- If the October payroll payment is less than the prior year payroll payable balance, which generates a downward adjustment, SEC performs the following entry:

DR 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

CR 490100 Delivered Orders - Obligations, Unpaid.

- If the October payroll payment is more than the prior year payroll payable, which generates an upward adjustment, SEC performs the following entry:

DR 490200 Delivered Orders - Obligations, Paid

CR 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Example provided by SEC for further discussion and display.



Next Steps

- Abnormal Budgetary USSGL Account Balances Dashboard available as of February 22nd
- Contact and follow-up
 - Grants workgroup: Gil Tran (OMB): htran@omb.eop.gov
 - Payroll workgroup: Joshua Hudkins (Treasury Fiscal Service) Joshua.Hudkins@fiscal.treasury.gov
 - General contacts: Teresa Tancre (OMB) ttancre@omb.eop.gov and Dan Singer (OMB) dsinger@omb.eop.gov
- “Lessons Learned” from grants and payroll breakout groups
- Proposals for OMB and Treasury guidance



The following slides were presented at the USSGL IRC meeting on April 20, 2022.

April 2022 Updates Overview



Based on agency feedback through the Grants and Payroll workgroups, meetings with agency accounting personnel, and other conversations, OMB and Treasury Fiscal Service are updating the operation of GTAS Validation 122, and adjusting some deadlines.

Effective FY 2022-09 GTAS reporting window, **no new TAFSs (i.e., TAFS that did NOT receive a GTAS validation 122 exception, and report abnormal balances for the USSGL accounts in the ATB as of FY 2022-08 GTAS reporting window)** will be approved for exceptions to Validation 122 for USSGL accounts 412600, 413200, 413900, 414900, 422100, 422200, 422500, 425100, 426600, 438400, 439400, 439700, 451000, 461000, 462000, 470000, 488100, and 498100.

April 2022 Updates

USSGL Accounts with 2022-08 Deadline



■ For TAFSs that received a GTAS validation 122 exception, and for the USSGL accounts in that ATB that have abnormal balances as of FY 2022-08 GTAS reporting window, reporting of abnormal budgetary USSGL balances in accounts 426000, 451000, 461000, 470000, 488100, and 498100 will be extended through FY 2022-12 GTAS (including revision) reporting window. - **No abnormal balances in these USSGL accounts will be permitted starting in FY 2023.**

■ For TAFSs that received a GTAS validation 122 exception, and for the USSGL accounts in that ATB that have abnormal balances as of FY 2022-08 GTAS reporting window, abnormal budgetary USSGL balances in accounts 412600, 422500, 438400, 439400, 439700, 414900, 422100, 422200, 425100, 462000, 413200, 413900 will be permitted for:

- Beginning balances through FY 2023-12 GTAS (including revision) reporting window
- Ending balances through FY 2023-08 GTAS reporting window
- For USSGL accounts 412600, 422500, 438400, 439400, and 439700 OMB will be reaching out to agencies requesting an action plan for the resolution of abnormal balances – Once all outstanding exceptions have been resolved, OMB will work with Treasury Fiscal Service to remove any abnormal balances in these USSGL accounts (with Prior Year Adjustment X) from the USSGL to SF-133/Schedule P Crosswalk

April 2022 Updates

USSGL Accounts with 2022-08 Deadline



Implementation Plan for Abnormal Budgetary Balances in USSGL Accounts with a June 2022 Deadline

426000	<ul style="list-style-type: none"> USSGL accounts with ending balances only For TAFSS that received a GTAS validation 122 exception, and for the USSGL accounts in that ATB that have abnormal balances as of FY 2022-08 GTAS reporting window, the deadline is extended through FY 2022-12 GTAS (including revisions) reporting window No abnormal balances allowed starting in FY 2023
451000	
461000	
470000	
488100	
498100	
412600	<ul style="list-style-type: none"> For TAFSS that received a GTAS validation 122 exception, and for the USSGL accounts in that ATB that have abnormal balances as of FY 2022-08 GTAS reporting window <ul style="list-style-type: none"> Abnormal beginning balances deadline extended through 2023-12 GTAS (including revisions) reporting window Abnormal ending balances deadline extended through FY 2023-08 GTAS reporting window OMB will be reaching out to agencies for an action plan to resolve abnormal balances in these USSGL accounts no later than FY 2023-08 GTAS reporting window Once all outstanding exceptions have been resolved, OMB will work with Treasury Fiscal Service to remove any abnormal balances in these USSGL accounts (with Prior Year Adjustment X) from the USSGL to SF-133/Schedule P Crosswalk
422500	
438400	
439400	
439700	
414900	<ul style="list-style-type: none"> For TAFSS that received a GTAS validation 122 exception, and for the USSGL accounts in that ATB that have abnormal balances as of FY 2022-08 GTAS reporting window <ul style="list-style-type: none"> Abnormal beginning balances deadline extended through 2023-12 GTAS (including revisions) reporting window Abnormal ending balances deadline extended through FY 2023-08 GTAS reporting window
422100	
422200	
425100	
462000	
413200	
413900	

April 2022 Updates

USSGL Account 490200



- Agencies reported challenges where the greater level of detail in budgetary USSGL status accounts (e.g., 480100, 490100, 490200), due to the addition of Budget Object Class (BOC), was triggering GTAS Validation 122 failures
- USSGL account 490200 had a deadline of FY 2022-08 GTAS reporting window for resolution of abnormal balances
- Because this account is affected by the issue with BOC, the deadline for 490200 has been extended to FY 2024-08 GTAS reporting window, which groups it with 480100, 480200, and 490100
- Agencies are still **required** to pass existing GTAS edits 91 thru 98. These GTAS edits relate to gross outlays

April 2022 Updates

USSGL Accounts with 2024 Deadline



- USSGL accounts 480100, 480200, 490100, and 490200 were most affected by the addition of BOC
- OMB and Fiscal Service have removed these accounts from GTAS Validation 122 effective FY 2022-06 GTAS reporting window in order to allow time for agencies to implement BOC reporting without requiring large numbers of Validation 122 exception requests
- From FY 2022-07 through FY 2023-08 GTAS reporting windows, agencies should not submit exception requests for GTAS Validation 122 for these USSGL accounts
- Agencies are still **required** to track and resolve abnormal budgetary USSGL balances in these USSGL accounts, and should utilize the report on the Abnormal Budgetary USSGL Dashboard (<https://go.max.gov/abnormalbalances>)



April 2022 Updates

USSGL Accounts with 2024 Deadline, cont'd

- Two new proposed analytical edits will be added to GTAS (includes Prior Year Adjustment value P and B).

Edit Rule Number:	X						
Rule Name:	Normal balance post closing check for undelivered orders - obligations, unpaid						
Description:	The sum of the USSGL accounts must be less than zero.						
Type:	LN: Statement Line / Statement Line						
Operand:	Less Than Or Equal (<=)						
Fatal Period:							
Proposed Analytical Period:	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12						
Left Side Attribute Combination				Right Side Attribute Combination			
Account Number	Begin/End			Zero			
480100	E			0			
483100	E						
487100	E						
488100	E						

Create new Edit, will be proposed analytical for FY22 and periods 1-8 of FY23. Will become fatal periods 9-12 of FY23.

Edit Rule Number:	X						
Rule Name:	Normal balance post closing check for delivered orders - obligations, unpaid						
Description:	The sum of the USSGL accounts must be less than zero.						
Type:	LN: Statement Line / Statement Line						
Operand:	Less Than Or Equal (<=)						
Fatal Period:							
Proposed Analytical Period:	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12						
Left Side Attribute Combination				Right Side Attribute Combination			
Account Number	Begin/End			Zero			
490100	E			0			
493100	E						
497100	E						
498100	E						

Create new Edit, will be proposed analytical for FY22 and periods 1-8 of FY23. Will become fatal periods 9-12 of FY23.



April 2022 Updates

USSGL Accounts with 2024 Deadline, cont'd

- Based on consultation with agencies and Treasury Fiscal Service through the Grants Abnormal Budgetary USSGL Balance workgroup, OMB is proposing to:
 - Add a new line in the unobligated balance section of the budgetary resources section of the apportionment, SF 133, and Schedule P. OMB will forward this proposal for the OMB Circular No. A-11 (2022) update with an effective date of FY 2024 (i.e., October 1, 2023).
 - Create a new budgetary USSGL account to re-establish undelivered orders-obligations unpaid where recoveries of prior year paid and unpaid obligations have been recorded. This situation applies only to grant and “grant-like” documents (e.g., compact agreements) where the monies are still legally obligated.
 - Suggest a new TC and two new proprietary USSGL accounts (e.g., 149900 and 699900) for agencies where expenses and assets are affected. In this case, no budgetary entry should be recorded.
- Based on consultation with agencies and Treasury Fiscal Service through the Payroll Abnormal Budgetary USSGL Balance workgroup, no changes to guidance are necessary



April 2022 Updates

USSGL Accounts with 2024 Deadline, cont'd

OMB will be forwarding a proposal to update OMB Circular No. A-11 (2022) to instruct agencies not to record any budgetary USSGL account accruals when proprietary USSGL account accruals are recorded for financial statement purposes, will not result in gross outlays, and will be reversed in the subsequent fiscal year. This would be effective in FY 2024 (October 1, 2023).

Relevant FASAB Citations:

SFFAC 1. Objectives of Federal Financial Reporting

- 190. The Board's authority does not extend to recommending budgetary standards or budgetary concepts, ...
- 64A.... This objective arises because accrual-based expense measures used in financial statements differ from the obligation and outlay-based measures used in budgetary reporting.
- 105A. ...This information should be presented in a way that clarifies the relationship between the outlays reported through budgetary accounting and the accrual basis of financial (i.e., proprietary) accounting.



April 2022 Updates

USSGL Accounts with 2024 Deadline, cont'd

Relevant FASAB Citations (cont'd):

SFFAC 8, Federal Financial Reporting

- 23. ...For example, the accrual basis of accounting recognizes revenue when earned and recognizes costs when incurred to achieve an objective, such as providing or acquiring services. Reported budgetary information in the government-wide reporting entity uses primarily cash-based budgetary accounting to recognize budget receipts when cash is received and budget outlays when cash is disbursed. Budgetary accounting in component reporting entities recognizes events when the component reporting entity receives appropriations and when it enters into an agreement that obligates the government to make payments in the future, such as when it awards a contract

SFFAS 4, Managerial Cost Accounting Standards and Concepts

- 49. ... costs are usually recorded, accumulated, and allocated by managerial cost accounting on an accrual basis of accounting which is different from the obligation or cash basis generally used in budgetary accounting.

SFFAS 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting:

- 25. For the most part, obligations and cash, rather than accrual accounting, are the bases for budgeting and reporting on budget execution.



The following slides were presented at the USSGL IRC meeting on November 30, 2022.

November 2022 Updates

USSGL Accounts with 2022 Deadline



Effective FY 2023-02 GTAS reporting window,

- No exceptions to Validation 122 can be requested for USSGL accounts 412600, 426600, and 439400
- For TAFs approved as exceptions (including abnormal beginning and ending balances for USSGL accounts 413200, 413900, 414900, 422100, 422200, 422500, 425100, 438400, 439700, 462000) to GTAS validation 122 as of FY 2022-12 reporting window, agencies may continue to report abnormal balances for these TAFs while working on resolving their recording and reporting issues. Any abnormal balance with a Prior-Year Adjustment attribute domain value "B" or "P" is always permitted where appropriate. (SF 133/Schedule P X-Walk footnotes 7 and 8)
- For USSGL account 411900, domain value "C" (for credit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families that record repayable advances. (SF 133/Schedule P X-Walk footnote 12)
- For USSGL accounts 488100 and 498100, domain value "D" (for debit) in the GTAS attribute "Debit/Credit" column is only applicable to fund families at a Budget Object Class (BOC) level. While this abnormal balance is permitted at a BOC level it is not permitted at a TAFS level. Agencies are required to pass the fatal GTAS edits 161 and 162. (SF 133/Schedule P X-Walk footnote 14)

November 2022 Updates

USSGL Accounts with 2022 Deadline (Con't)



Effective FY 2023-02 GTAS reporting window,

- For USSGL accounts 451000, 461000, and 470000, domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to report abnormal balances for these TAFs. These situations will be addressed on a case by case basis by OMB. (SF 133/Schedule P X-Walk footnote 16)

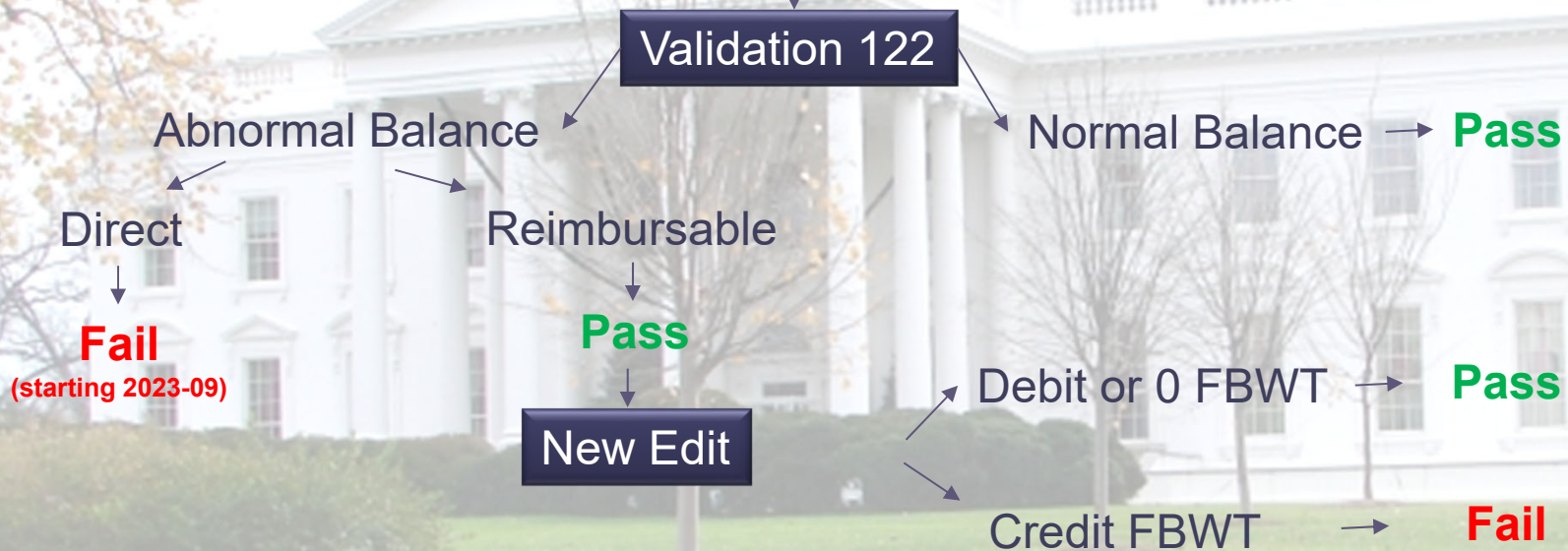
November 2022 Updates

USSGL Accounts with 2023 Deadline



- The deadline for 420100 has been extended to FY 2024-08 GTAS reporting window, which groups it with 480100, 480200, 490100, and 490200
- The following new Edit (“proposed analytical”) below is projected to be added no later than FY 2023-06 GTAS reporting window.

Agency Submits an ATB containing USSGL 420100
(Beginning and Ending balances analyzed separately)



November 2022 Updates

Work In Progress



- Since the introduction of Validation 122 in GTAS there has been a 47% reduction across the Federal government in the number of abnormal budgetary USSGL ending account balances in the budgetary USSGL accounts with a 2022 deadline.

Abnormal Budgetary USSGL Ending Account Balances with 2022 Deadline

USSGL ACCT	2021-08	2022-12
411900	0	2
412600	1	0
413200	3	1
413900	2	4
414900	28	36
422100	77	25
422200	64	26
422500	7	0
425100	233	104
426600	8	3
438400	22	3
439400	2	0
439700	4	0
451000	64	22
461000	142	79
462000	8	9
470000	16	10
488100	24	34
498100	7	22
Total	712	380



The following slides were presented at the USSGL IRC meeting on February 15, 2023.

February 2023 Updates

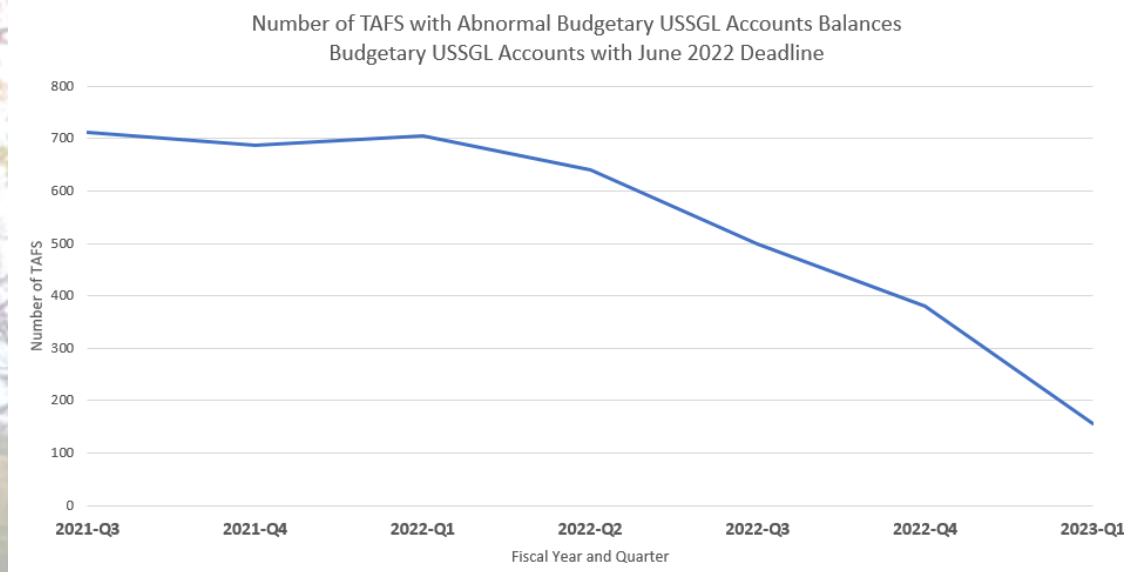
Work In Progress



- Since the introduction of Validation 122 in GTAS there has been a 78% reduction across the Federal government in the number of abnormal budgetary USSGL ending account balances in the budgetary USSGL accounts with a 2022 deadline.

Abnormal Budgetary USSGL Ending Account Balances with 2022 Deadline

USSGL ACCT	2021-08	2023-03
411900	0	0
412600	1	0
413200	3	5
413900	2	0
414900	28	10
422100	77	18
422200	64	20
422500	7	0
425100	233	85
426600	8	0
438400	22	2
439400	2	1
439700	4	2
451000	64	1
461000	142	3
462000	8	7
470000	16	0
488100	24	3
498100	7	0
Total	712	157



February 2023 Updates

Work In Progress



- **Period 08 (FY 2023) deadline:** USSGL accounts 445000 and 465000. New validation exceptions for Ending Balances after deadline will be addressed on a case by case basis.
- **Grants:** OMB will begin working on implementation of new USSGL account 480110 with agencies case by case.
 - Based on January 25, 2023 discussions, OMB will work with Fiscal Service to add another new USSGL account 490110 (including new TCs as appropriate) and present to IRC in April 2023 meeting.
 - New GTAS validations will be implemented for new USSGL accounts 480110 and 490110 by fund family.
 - While the grant group previously discussed transactions related to downward adjustments of prior year unpaid obligations, OMB found that it requires additional information before it can consider amending its OMB Circular No. A-11 guidance. If your agency was part of the grant group discussions where your agency identified this situation, please reach out to ttancre@omb.eop.gov to provide additional information.

February 2023 Updates

Work In Progress (Con't)



- **Accruals for Financial Statement Purposes:** OMB and Fiscal Service gathering information to determine path forward. As long as agencies are recording budgetary accruals along with the proprietary accruals for financial statement purposes, agency are required to follow OMB Circular A-11 guidance regarding downward adjustments of prior year obligations.
- **New GTAS “closing” edits:** USSGL accounts 480100 and 490100 for unexpired TAFSS that will be fatal as of FY 2023-09. As far as expired TAFSS, there will be two proposed analytical. These edits are at the TAFS level.
- **Period 08 (FY 2024) deadline:** USSGL accounts 420100, 480100, 480200, 490100, 490200. Multiple conversations occurring regarding abnormal balances, Budget Object Class, and GTAS Reimbursable Flag (D=direct, R=reimbursable)



The following slides were presented at the USSGL IRC meeting on April 20, 2023.

April 2023 Updates

Work In Progress



- **Period 08 (FY 2023) deadline:** USSGL accounts 445000 (16 TAFSS in FY 2023-05) and 465000 (74 TAFSS in FY 2023-05). New validation exceptions for Ending Balances after deadline will be addressed on a case by case basis. Any request for an exception will include the following comment going forward: Due to the nature of this request, refer to section 145.2 (Antideficiency Act violations) in OMB Circular No. A-11.
- **Grants:** USSGL accounts 480110 and 490110.
 - New GTAS validation will limit TAFSS that may record these USSGL accounts
 - New GTAS validation will limit USSGL accounts 480110 and 490110 to BOC 41
 - New GTAS edit will compare amounts in USSGL accounts 480110 and 487200
 - New GTAS edit will compare amounts in USSGL accounts 490110 and 497200
 - USSGL account 480110 will be added to GTAS edit 195
 - USSGL account 490110 will be added to GTAS edit 196
 - While the grant group previously discussed transactions related to downward adjustments of prior year unpaid obligations, OMB found that it requires additional information before it can consider amending its OMB Circular No. A-11 guidance. If your agency was part of the grant group discussions where your agency identified this situation, please reach out to ttancre@omb.eop.gov to provide additional information.

April 2023 Updates

Work In Progress (Con't)



- **Accruals of Liabilities for Financial Statement Purposes:** While OMB and Fiscal Service currently exploring the path forward, there is currently an OMB Circular No. A-11 (2023) proposal to direct agencies from refraining to record an obligation against budgetary resources unless there is an underlying legally binding obligation, as defined in 31 U.S.C. section 1501. OMB/BRD is currently reviewing proposals at this time.
- **Period 08 (FY 2024) deadline:** USSGL accounts 420100, 480100, 480200, 490100, 490200. Multiple conversations occurring regarding abnormal balances, Budget Object Class, and GTAS Reimbursable Flag (D=direct, R=reimbursable).



The following slides were presented at the USSGL IRC meeting on August 23, 2023.

August 2023 Updates

Work In Progress



- Since the introduction of Validation 122 in GTAS there has been a 80% reduction across the Federal government in the number of abnormal budgetary USSGL ending account balances in the budgetary USSGL accounts with a 2022 deadline.
- Since the introduction of Validation 122 in GTAS there has been a 54% reduction across the Federal government in the number of abnormal budgetary USSGL ending account balances in the budgetary USSGL accounts with a 2023 deadline.

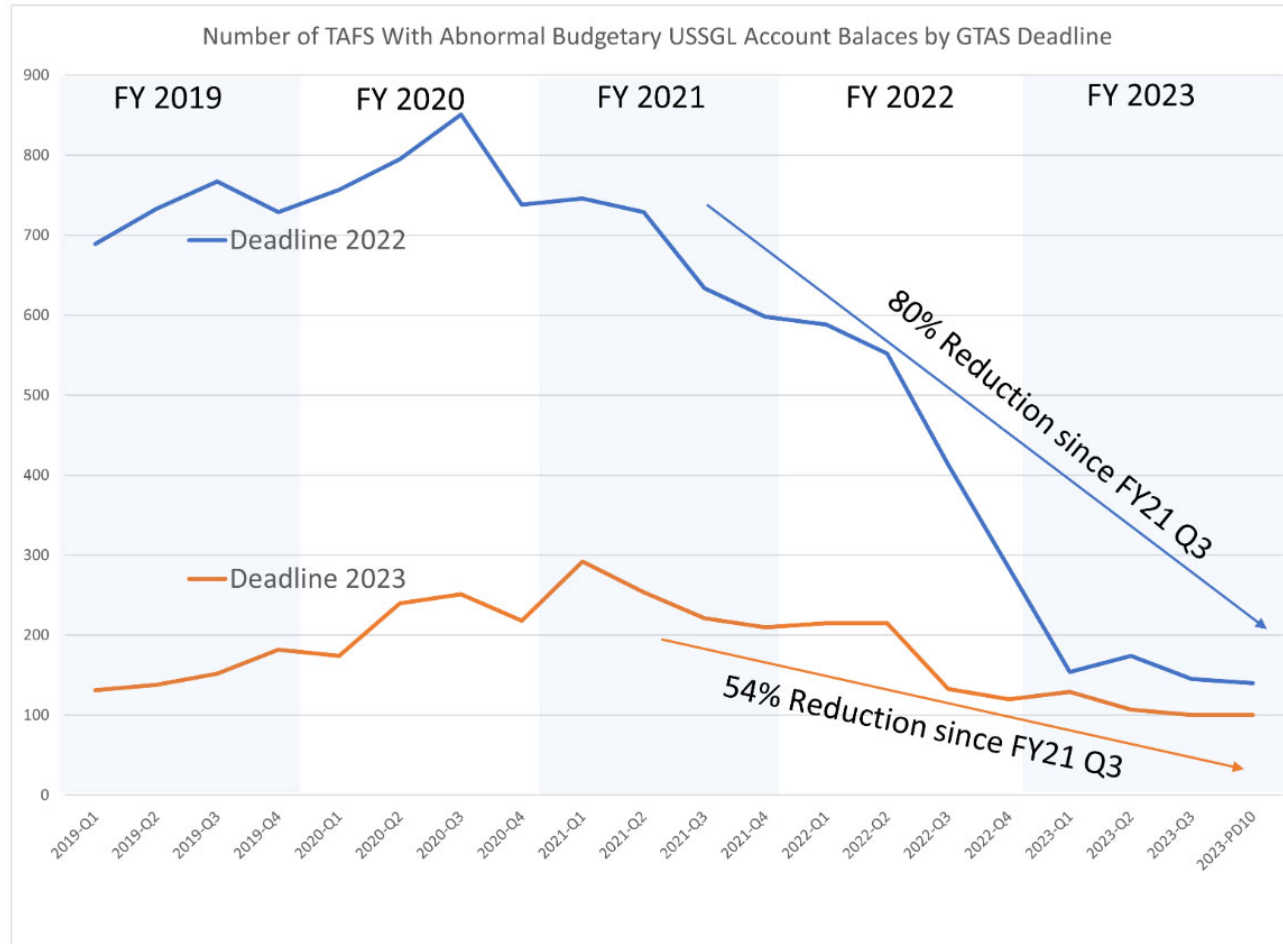
Abnormal Budgetary USSGL Ending Account Balances with 2022 Deadline

USSGL ACCT	2021-08	2023-10
411900	0	1
412600	1	0
413200	3	2
413900	2	0
414900	28	4
422100	77	12
422200	64	20
422500	7	0
425100	233	70
426600	8	0
438400	22	6
439400	2	0
439700	4	2
451000	64	1
461000	142	2
462000	8	3
470000	16	0
488100	24	11
498100	7	6
Total	712	140

Abnormal Budgetary USSGL Ending Account Balances with 2023 Deadline

USSGL ACCT	2021-08	2023-10
445000	60	30
465000	158	70
Total	218	100

August 2023 Updates Work In Progress



August 2023 Updates

Work In Progress



- **Period 08 (FY 2023) deadline:** USSGL accounts 445000 (21 TAFSS in FY 2023-10) and 465000 (71 TAFSS in FY 2023-10). New validation exceptions for Ending Balances after deadline will be addressed on a case by case basis. Any request for an exception will include the following comment going forward: Due to the nature of this request, refer to section 145.2 (**Antideficiency Act violations**) in OMB Circular No. A-11.
- **Period 08 (FY 2024) deadline:** USSGL accounts 420100, 480100, 490100, and 490200.
 - While OMB's report on its Abnormal Budgetary USSGL Account Balances Dashboard (<https://community.max.gov/x/Nw6Zhw>) will identify these abnormal balances, these abnormal balances will not be addressed via GTAS validation 122.
 - USSGL account 480100 ending may only be abnormal (debit) by the credit amount in USSGL account 488100 ending on a permutation level.
 - USSGL account 490100 ending may only be abnormal (debit) by the credit amount in USSGL account 498100 ending on a permutation level.
 - New GTAS edits have been put in place.
- **Grants:** USSGL accounts 480110 and 490110. X-walk only permits normal credit balances. New edits and validations have put in place.

August 2023 Updates

Work In Progress (Con't)



- **Accruals of Liabilities for Financial Statement Purposes:** OMB Circular No. A-11 (2023) has been updated to address this issue.

4. STATUS OF BUDGETARY RESOURCES

Use the entries in the following table to prepare the "Status of budgetary resources" section of the SF 133. For additional guidance, see section [130](#) (SF 133).

Fiscal Service, agencies and OMB will need to work together to determine the appropriate proprietary entries that do not create tie point issues.

Entry	Description
New Obligations and upward adjustments	<p><i>For unexpired accounts:</i></p> <p>Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.</p> <p>For reclassification of unobligated balances for year-end financial statement accruals, do not record an unpaid obligation (i.e., an obligation against the budgetary resources) <u>unless</u> there is an underlying legally binding obligation, as defined in 31 U.S.C. § 1501.</p> <p>Additionally, for reclassifications of unpaid obligations and prepayments for year-end financial statement accruals, do not:</p> <ul style="list-style-type: none"> • Reclassify an undelivered unpaid obligation to a delivered unpaid obligation <u>unless</u> you have received the goods or services; or • Reclassify an undelivered paid obligation to a delivered paid obligation <u>unless</u> you have received the goods or services.

August 2023 Updates

FY24 GTAS Edits & Validations



USSGL account 480100

- **Edit 161:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)
- **Edit 201:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"
- **Edit 202:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"
- **Edit 203:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"
- **Edit 204:** Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"

August 2023 Updates

FY24 GTAS Edits & Validations (Con't)



USSGL account 490100

- **Edit 162:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)
- **Edit 205:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"
- **Edit 206:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"
- **Edit 207:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"
- **Edit 208:** Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"

August 2023 Updates

FY24 GTAS Edits & Validations (Con't)



USSGL account 480110

- **Edit 210:** Withdrawal for existing unpaid obligations (undelivered)

USSGL account 490110

- **Edit 211:** Withdrawal for existing unpaid obligations (delivered)

USSGL accounts 480110 and 490110

- **Validation 131:** USSGL accounts 480110 and 490110 are restricted to reporting Budget Object Class "4100" only.
- **Validation 132:** TAS Restrictions for USSGL Accounts 480110 and 490110

August 2023 Updates

FY24 GTAS Edits & Validations (Con't)



USSGL account 420100

- **Edit 212:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)
- **Edit 213:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)
- **Edit 214:** Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)
- **Edit 215:** Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)

USSGL accounts 101000 and 109000

- **Edit 216:** Normal balance post closing check for Fund Balance With Treasury

August 2023 Updates

FY24 GTAS Edits & Validations (Con't)



USSGL account 480200

- **Edit 166:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Expired TAS)
- **Edit 217:** USSGL account 480200 ending must have a credit balance at a TAS level (where the Beginning Period of Availability \geq "2024")
- **Edit 219:** Normal Balance Post Closing Check for Undelivered Orders-Obligations, Prepaid/Advanced (Unexpired TAS)

USSGL account 490200

- **Edit 218:** USSGL 490200 Balance Check

August 2023 Updates

FY24 GTAS Edits & Validations (Con't)



USSGL account 488100

- **Edit 198:** USSGL 488100 Balance Check

USSGL account 498100

- **Edit 199:** USSGL 498100 Balance Check

Expiring TAFS

- **Edit 209:** Ending unobligated balance in expiring TAFS where Reimbursable Flag value is "R"



To keep current on this topic, and to review key reports, please visit the Abnormal Budgetary USSGL Dashboard

<https://go.max.gov/abnormalbalances>