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 USSGL account 661000, “Cost Capitalization Offset,” has been replaced by USSGL account 660000, “Applied Overhead.”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
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 10th.

**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
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

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
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”.

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 accounts **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

2020 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 Affair
Environmental Protection Agency
Federal Regulatory Commission (Other Independent Rep)
Federal Trade Commission
Government Accountability Office
General Services Administration
Library of Congress
NASA
National Credit Union Administration
National Labor Relations
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 Corp of Engineers