

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

April 21, 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
- Criminal Restitution/Accounts Receivable USSGLs
- Custodial Modification/Working Group
- OPM – Emergency Federal Employee Leave Fund
- Treasury and OMB Guidance
- Issues Resolution
- Draft Voting Ballot
- Part 1 & 2, Section III, FY 2021 & 2022: Transaction Codes
- Part 1 & 2, Section IV, FY 2021 & 2022: Attribute Table and Definitions
- Part 1, Section V, FY 2021: Balance Sheet
- Part 1 & 2, Section V, FY 2021 & 2022: SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 1 & 2, Section V, FY 2021 & 2022: Statement of Budgetary Resources
- Part 1, Section VI, FY 2021: Reclassified Balance Sheet
- Part 1 & 2, Section VI, FY 2021 & 2022: Reclassified Statement of Operations and Changes in Net Position
- Part 1 & 2, Section VII, FY 2021 & 2022: Validations Summary, Validations Detail
- Part 1, Section VII, FY 2021 & 2022: Edits Detail, Edits Summary
- Part 2, Section VII, FY 2022, Closing Edits
- GTAS Update
- USSGL 490200 Usage

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** specified that this scenario was presented originally at the February IRC meeting. Since then, the only comment received was from **Kim Klein (Department of Energy)**. **Kim** pointed out that all Transactions Codes (TCs) with the 3107xx and 5700xx series needed to be removed because the entity did not receive money from the General Fund of the U.S. Government. After reviewing this, we realized **Kim** was correct and removed those TCs on pages 20, 21, 31, 46, 47, and 58. The Trial Balance Sections and Financial Statements were also updated to reflect those

changes. The other change is about the new USSGL account that is going to be voted on in May, **414202** “Actual Repayment of Borrowing Authority Converted to Cash Prior–Year Balances.” The title has since changed to “Actual Repayment of Definite Borrowing Authority Converted to Cash – Prior-Year Balances.” We are also adding USSGL account **414203**, “Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior–Year Balances.” USSGL account **414203** replaced USSGL account **414202** in Scenario 2 of the Borrowing Authority Scenario.

Please look at the handout and let us know whether you have questions or comments about the changes that were made.

Heather Six (Fiscal Service) presented the *Contract Authority Liquidated by Appropriation (Derived From the General Fund of the U.S. Government)*. **Heather** reminded us that this scenario was also presented in February. The only comment we received was from DOT and, based on that, we have added the following assumption and comment on page 4: “This scenario is not applicable to Contract Authority liquidated by appropriations derived by trusts non-revolving fund receipts.” Please look at the handout and let us know whether you have questions or comments about the changes that were made.

Heather (Fiscal) presented *Proposed Budgetary USSGLs*. **Heather** confirmed that these are also for FY 2022.

Proposed New USSGL:

413712, “Transfers of Contract Authority Allocation Prior-Year Authority.” This will be used to separate current-year from prior-year authority.

413810 “Appropriation to Liquidate Contract Authority - (FMSTF).” This account is used to record appropriations to liquidate contract authority and is specifically for Foreign Military Sales Trust Fund.

414202 “Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior–Year Balances.” This account is used to separate prior from current year, along with definite and indefinite borrowing authority converted to cash.

414203 “Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior–Year Balances.” This will also separate prior from current year, along with definite and indefinite borrowing authority converted to cash.

415312 “Transfers of Contract Authority - Non-Allocation – Prior-Year Authority.” This account is used to record the amount of prior-year contract authority transferred between two non-allocation Treasury Appropriation Fund Symbols (TAFS). Only the Department of Transportation (DOT) may use this account.

421010 “Anticipated Reimbursements from Non-Federal Sources.” This account is used to record the estimate of customer orders with a cash advance for goods or services expected to be received or provided during the current fiscal year and against which reimbursements will be earned in either the current or subsequent fiscal years.

426900 “Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees.” This account is used to record the amount of fees from voluntary insurance payments collected during the fiscal year from non-federal sources that were previously anticipated.

Modified USSGL accounts:

413700 “Transfers of Contract Authority – Allocation Current-Year Authority.” This account is being modified to separate current-year from prior-year.

414200, “Actual Repayment of Borrowing Authority Converted to Cash – Current-Year Authority.” This account is also being modified to separate current-year from prior-year.

415300, “Transfers of Contract Authority – Non-Allocation – Current Year Authority.” In lieu of using GTAS attribute domain value Year of Budget Authority Indicator to distinguish between prior-year and Current-year authority, this USSGL account has been modified to make the distinction. This account is for DOT use only.

421000, “Anticipated Reimbursements” adding “from Federal/Non-Federal Exception Sources.” This account is being modified to separate Anticipated Reimbursements from non-federal sources from those of federal/non-federal exception sources.

Heather reiterated that these are for FY 2022, and that they would be voted on with Ballot No. 2021-02 in May 2021.

Teresa Tancre (OMB) stated that during budget season some other situations have occurred where the agencies, Treasury, and OMB need to get additional USSGL accounts in place. The following are some of the possibilities that will require additional accounts: The specific account of repayment of debt and borrowing, proprietary USSGL accounts distinguishing out debt, and proprietary USSGL accounts that relates to market adjustment on federal security.

Melissa Stanley (Transportation) asked for a clarification on the difference between USSGL account **413810** and USSGL account **413800**. **Teresa** stated that this relates specifically to the foreign military sales trust fund account. This account can liquidate the appropriation. Instead of recording USSGL account **411400**, you will use USSGL account **413810**, which will then be part of **Edit 68**. This will prevent the entity from failing **Edit 68**. **Melissa** clarified that this liquidation authority is executed within the trust fund itself and is not a separate expenditure account. **Teresa** affirmed this.

Lindsay Miranda (DSCA) asked what the next steps were for the approval of these USSGL accounts, and who votes on these items.

Josh Hudkins (Fiscal) answered that they are on the Draft Ballot and will be presented again at the May board meeting for voting. There are 25 board members, all representing agencies, who vote on these.

Teresa said that, for budgetary USSGL accounts, entities should reach out to OMB if they have specific questions about the proposed USSGL accounts, particularly if it is a new USSGL account that addresses a specific agency.

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 resulting from 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 whether 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 focused on this issue; 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.

Kent Linscott (Fiscal Service) presented the *Custodial Modifications/Custodial Working Group*. **Kent** mentioned that, in the past, USSGL account **599700** “Financing Sources Transferred In From Custodial Statement Collections” did not have any values assigned for budgetary impact indicator, and it would be helpful to break that out in instances that USSGL account **599700** has budgetary impact. We are proposing to add attribute domain value of “D”

and “E.” We are in the process of starting up a working group for custodial questions for agencies. **Kent** commented that he has contacted many of the agencies and there will be an invite sent out soon.

Jaime Sailing (Fiscal Service) presented *Treasury and OMB Guidance*. **Jaime** pointed out that we have heard feedback over the years from agencies as to how we can improve our processes, including a timeline when issuing guidance, and different communication formats that we use to update agencies when this guidance is updated. The following are Treasury and OMB guidance updated on an annual basis:

1. TFM 2-4700
2. OMB Circular No. A-136
3. OMB Circular No. A-11
4. USSGL TFM Supplement.

Jaime requested that agencies’ representatives please review the handout provided and give feedback. All of the feedback will be presented to her OMB counterparts to work out the best approach to move forward.

[treasury-and-omb-guidance.pdf](#)

Teresa wanted to clarify that, during the reporting windows, while the GTAS window is open, we do not change the crosswalks.

Jaime stated that someone in the chat had asked what exactly this meeting was for. Each government-wide meeting has a different focus. Some of the feedback we have already gotten is to clarify the different meetings better if possible.

Teresa mentioned that OMB Management will hear the comments and suggestions on OMB Circular No. A-11 and decide how to act upon them.

Lisa Johnson (OPM) presented *Emergency Federal Employee Leave Fund*. **Lisa** presented the emergency paid leave fund that was introduced due to Covid-19. Agencies may be reimbursed for leave of a covered employee who has an absence due to COVID. There are 8 reasons listed in the CARES Act. Each agency must request the reimbursement. Eligible period for emergency paid leave is March 11, 2021 through September 30, 2021, and the funding is available through September 2022. Please review the two scenarios that are provided at the end of the handouts.

Scenario 1A is to show what will be recorded for the payroll payment for the paid leave by the requesting agency against its own budgetary resources.

Scenario 1B is to record a disbursement out of the fund to reimburse the requesting agency.

Steve Hull (SSA) had questions about the use of the word “reimbursing.” The scenarios seem to be more of a “refund,” since the reimbursing accounts were not really touched. This could potentially cause issues with the auditors. **Teresa** answered that the refund is contingent on the funds being available and that they would be open to using other words if possible. **Steve** mentioned that maybe even a footnote would be beneficial; something along the lines of, “while it is a reimbursement, it is not in the reimbursement part of accounting; this is more of a refund.” **Teresa** agreed and was open to rewording it to help with possible confusion with the auditors.

Bruce Henshel (Commerce) mentioned that the entity is paying the employee the paid leave, and that doesn’t change. We are not trying to take the obligation back from the employee; rather, we are getting reimbursed by OPM.

It is not certain whether we should be viewing this as a reduction of an obligation because a refund collected would normally be who we obligated the money to, the employee in this case. Would this not be a reimbursement from OPM instead of a refund collected from obligation?

Teresa asked what USSGL account would be recommended in the offsetting collection series; **Bruce** said that it was unusual to consider it a refund since the employee is getting their paid leave and that isn't changing and that he would think about it and get back. **Teresa** replied that this guidance needed to be completed as soon as possible. The money that is being provided is being given back to the agency in order to make them whole. That is why the current USSGL accounts are being used. **Bruce** responded that this potentially would be "other budgetary income," like USSGL accounts **406000** "Anticipated Collections From Non-Federal Sources" and **407000** "Anticipated Collections From Federal Sources." Discussion led to the decision that there were several unanswered questions and it would be best to form a working group to address those questions. **Josh** requested that agencies email him if they were interested in participating in the working group.

Josh presented *Issues Resolution*. **Josh** stated that agencies had experienced problems when trying to submit an issue on the USSGL Issues forum; currently, it is working properly. We've worked with our systems folks and they believe everything is ok, but we really needed a backup plan for submission, so we have created the Issues Resolution form. Another reason for the form is that we feel that sometimes we have to return to the agencies for a good amount of basic information, and this slows the process of our review. We plan on potentially tracking issues submitted via the template in the same way we currently do; by giving them a tracking number. We feel this type of template has benefits to others besides the USSGL Team. Many times, we work with OMB on issues, and this will help make our initial discussions with them on certain topics more beneficial, and it helps to be sure we are hearing from the entities with exactly what are seen as issues. We know in most cases, you will obviously know more of the details about exactly what your agency is experiencing than we will, so we really want to hear from you and give you a voice on matters.

Josh presented the *Draft Voting Ballot #21-02*. The ballot will be sent out May 5th and will be due back by 12:00 p.m. on May 12th.

Kent presented *Part I & II, Sec III: Transactions Codes*. **Kent** presented proposed changes to TC A220, which was created to provide clarification related to custodial transfers from a general fund receipt account into a general or revolving fund expenditure account. Several of the original budgetary USSGL accounts have been found to be unnecessary in this transaction code; we are now proposing removal.

Regina presented *Part I & II, Sec III: Transactions Codes*. The following are the updates to the Transaction Codes.

New for 2021:

1. B115

Modifications for 2021:

1. A220
2. A708
3. B110
4. E408

New for 2022:

1. A115
2. A162
3. A168

4. A176
5. A182
6. F398
7. F399

Modifications for 2022:

1. A161
2. A163
3. A165
4. A167
5. A177
6. A179
7. B121
8. C109
9. F302

Kent presented *Part I & II, Sec IV Attribute Table and Definitions*. **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.

V - ~~Disaster/Emergency/Wildfire Suppression~~ Nonemergency PL 117-2

Y - Disaster/Emergency/Wildfire Suppression

Z - Disaster/Emergency/Wildfire Suppression

Kent then presented Attribute domain value changes for FY 2021:

1. Budgetary impact value indicator has been added for USSGL account **599700**

Kent then presented Attribute domain value changes for FY 2022:

1. USSGL account **406000** adding fed/non-fed attribute domain value “N”
2. **407000** adding fed/non-fed attribute domain values “E/F”
3. **415300** delete “Year of BA” attribute domain value
4. **421000** add fed/non-fed attribute domain value “E/F”
5. **483100** “Undelivered Orders – Obligations Transferred, Unpaid” and **493100** “Delivered Orders – Obligations Transferred, Unpaid” adding apportionment code attribute domain value “A/B/E;” adding #### for code B and adding program reporting code attribute domain value ##
6. Updated cohort year attribute domain value to 2023.

Regina presented *Part I & 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 and individual handouts for a list of all the changes.

[sum-of-changes-irc-handouts-04-21-21.pdf \(treasury.gov\)](#)

[sec5-sf133-schp-2021-irc-handout-4-21-21.pdf \(treasury.gov\)](#)

[sec5-sf133-schp-2022-irc-handout-4-21-21.pdf \(treasury.gov\)](#)

Teresa mentioned that **Josh** had emailed an excel document that has the list of accounts that relate to each footnote on the crosswalk and the deadline that the abnormal balance will no longer be acceptable. She will be working with **Dan Adams (Fiscal)** to get the abnormal balance edit in place. **Dan** said that by period 9 the edit should be in place. **Teresa** told entities that if they have a TAS or TAFS that should be on the list but isn't, they should reach out to her to discuss.

Heather presented *Part I & II Sec V SBR*. Please refer to the SOC and individual handouts for a list of all the changes.

[sum-of-changes-irc-handouts-04-21-21.pdf \(treasury.gov\)](#)

[sec5-sbr-2021-irc-handout-4-21-21.pdf \(treasury.gov\)](#)

[sec5-sbr-2022-irc-handouts-4-21-21.pdf \(treasury.gov\)](#)

Brian Casto (Fiscal Service) presented *Part I & II, Sec V Balance Sheet*. He stated that there are 2 changes to the streamline balance sheet. Line 8 shows the two criminal restitution accounts. They are set up for non-federal activity and they will be set up for FY 21 reporting.

Brian then presented *Part I & II, Sec VI Reclassified Balance Sheet*. **Brian** affirmed that the two changes are the same as the Balance Sheet.

Kyle Moore (Fiscal Service) presented *Part I & II, Sec VI Reclassified Statement of Operations and Changes in Net Position*. **Kyle** stated that two new lines 6.3 and 6.4 were inserted in the RSOCNP for period 06 to be in compliance with Paragraph 313 of SFFAS 7 cancellation of debt. The old lines 6.3 through 6.9 were then renumbered 6.5 through 6.11. In addition, USSGL accounts **719000** "Other Gains" and **729000** "Other Losses" with a "T" for nonexchange are limited to selected TAFS by a validation exception to validation 78. If you feel that your agency has this activity, please contact our USSGL team.

Dan Adams (Fiscal Service) presented *Parts I & II, Section VII: Edits and Validations*. **Dan** mentioned that there are a lot of changes, so please refer to the SOC and the individual handouts.

[sum-of-changes-irc-handouts-04-21-21.pdf \(treasury.gov\)](#)

[sec7_validationssum_2021_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_validationssum_2022_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_validationsdtl_2021_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_validationsdtl_2022_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_editsdtl_2021_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_editsdtl_2022_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[sec7_editssum_2021_IRC_Handouts_4_21_21.xlsx \(treasury.gov\)](#)

[Microsoft Word - sec7_editscslg_2022_IRC_Handouts_4_21_21.docx \(treasury.gov\)](#)

Teresa mentioned that, in order to get on the fed/non-fed list of being able to use the non-fed exception, you must have a written legal opinion from your appropriation attorney. The opinion will have to be reviewed by OMB's legal counsel. This type of request is not an immediate resolution, so please do not go into the next reporting window thinking that it will be a quick turnaround.

Alex Abshire (Fiscal Service) presented *GTAS Updates*. **Alex** mentioned that, with the shortage of time, he would cover it very quickly, so please look at the handouts.

[PowerPoint Presentation \(treasury.gov\)](https://www.treasury.gov/presentations)

MEETING ROUNDTABLE:

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

Export-Import Bank

Farm Credit System Insurance Corporation

Federal Reserve System (Other Independent Rep)

Federal Trade Commission

Government Accountability Office

General Services Administration

Library of Congress

NASA

National Labor Relations

National Gallery of Arts (NGA)

National Science Foundation

NRC (Nuclear Regulatory Commission)

Office of Management and Budget

Office of Personnel and Management

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Smithsonian Institution

Social Security Administration

Tennessee Valley Authority

United States Agency for Global Media

United States Agency for International Development

United States Army Corp of Engineers

United States Postal Service