

**Department of Treasury
Bureau of the Fiscal Service**

**U.S. STANDARD GENERAL LEDGER (USSGL) BOARD
PURPOSE AND BYLAWS**

For questions regarding the USSGL Board, the Issues Resolution Committee (IRC), or the USSGL Bylaws, call the Director at (304) 480-5129.

Approved in 2017 by the USSGL Board

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I. Introduction

Under the direction of the Office of Management and Budget (OMB), the Department of Transportation formed an interagency task force to develop the USSGL. The USSGL was issued in July 1986 as a supplement to the Treasury Financial Manual (TFM). The USSGL was approved by the central agencies (the Department of the Treasury, OMB, and the U.S. Government Accountability Office). Shortly thereafter, the Bureau of the Fiscal Service was given responsibility for the USSGL per TFM Volume I, Bulletin No. 87-08. In August 1987, Bureau of the Fiscal Service established the USSGL Advisory Work Group to review, ensure the accuracy of, and maintain the USSGL. As the need to revise the USSGL Chart of Accounts became evident and the roles and duties of the USSGL Advisory Work Group members expanded, the USSGL Advisory Work Group's name was changed in 1990 to the USSGL Board, frequently referred to as the Board. The Board created an Issues Resolution Committee (IRC) that serves as the primary workgroup responsible for maintaining the USSGL. The IRC is comprised of members of the Board or their designees, and its members work under the direction of the Board to carry out the Board's functions.

The Board and the IRC coordinate their efforts with the Federal Accounting Standards Advisory Board (FASAB), the Chief Financial Officers' (CFO) Council, and the U.S. Government Accountability Office (GAO). This coordination ensures that the actions of the Board agree with the standards set by these bodies.

The following pages provide the purpose and bylaws for the Board through the collaborative efforts of Bureau of the Fiscal Service, OMB, and the executive agencies of the Federal Government.

II. Purpose

The USSGL Board, or the Board, under the auspices and direction of OMB and Bureau of the Fiscal Service, governs the operation and maintenance of the USSGL (TFM Volume I, USSGL Supplement). The Board's objectives and mission include the following:

- Approving all changes to the USSGL TFM Supplement Chart of Accounts (Sections I and II);
- Assisting in the maintenance and development of standard accounting transactions in the Federal Government related to the USSGL;
- Identifying and resolving issues affecting specific Governmentwide standard reporting within the purview of the USSGL.

III. Organization/Procedures

A. General

Bureau of the Fiscal Service created the Board and the IRC to carry out the functions of the USSGL. The IRC is a workgroup of the Board and is comprised of Board members or their designees

1. USSGL Board

The Board (Appendix A) is a forum made up of representatives from various agencies/departments. Its members discuss Federal financial management issues and determine the actions necessary and pertinent to maintaining the USSGL TFM Supplement.

a) Bureau of the Fiscal Service

On September 30, 1987, Bureau of the Fiscal Service was given responsibility for the USSGL. Bureau of the Fiscal Service provided a USSGL Program Director and a permanent staff to support the Board in carrying out its duties and functions. The USSGL Program Director and the Bureau of the Fiscal Service support staff are permanent members of the Board and the IRC. Bureau of the Fiscal Service is responsible for recruiting and maintaining agency support for the Board and the IRC. In addition, Bureau of the Fiscal Service maintains the USSGL TFM Supplement, assists in the identification and resolution of issues, and requirements affecting the USSGL TFM Supplement.

b) OMB

OMB's representatives attend Board and IRC meetings. When requested, an OMB official may give a presentation to the Board and/or IRC based on specific OMB policies and procedures. In addition, OMB assists the Board in the identification and resolution of issues affecting OMB policy guidance and reporting requirements related to the USSGL TFM Supplement. OMB works with Bureau of the Fiscal Service to provide support to the Board and the IRC.

2. IRC

The IRC is a workgroup comprised of Board members, designated agency representatives, and Bureau of the Fiscal Service staff members. Some of the IRC members are assigned by their agencies on a permanent basis; others participate only on occasion, based on their expertise. The agency representatives provide operational technical expertise to the IRC to facilitate the development of standard USSGL accounts and transactions. The IRC focuses on the identification, prioritization, and resolution of issues related to the USSGL. Meetings are held to identify and discuss various Federal financial management issues that currently affect the USSGL and those that will affect it in the future. The IRC prepares documentation to be presented to the Board. At the request of OMB or Bureau of the Fiscal Service, the IRC works on projects that impact the USSGL and may require the development of standard accounting transactions, new accounts, attributes, or crosswalks.

The IRC's efforts are coordinated with FASAB, GAO, and the CFO Council to ensure that there is adherence to the financial standards established by these bodies. The work of the Board will not contradict previously set Federal financial management standards.

B. Membership

1. Composition of the Board

The CFOs of major agencies/departments (or the CFO designees) must select representatives and must define the length of a representative's term. Each CFO may select no more than two Board members.

The current composition of the Board is as follows:

a) Voting members

Representatives from all executive agencies required to implement the USSGL are the voting members on the Board. Agencies that are currently not represented on the Board must obtain approval from Bureau of the Fiscal Service before a Board representative may be accepted. Independent agencies are collectively represented by one Board member, who also is a voting member. This Board member forwards pertinent information to the other independent agencies.

b) Nonvoting members

OMB, GAO, FASAB, and Bureau of the Fiscal Service staff members are nonvoting members on the Board (the Department of the Treasury can be represented by a Bureau of the Fiscal Service employee). These members serve in an advisory capacity to the Board on specific issues or projects.

2. Members of the IRC

a) Bureau of the Fiscal Service

The USSGL Program Director is a permanent member of the IRC. Bureau of the Fiscal Service staff members may be appointed by the Director to chair a committee or provide assistance with projects and administrative requirements.

b) OMB

A permanent representative is assigned to act as a liaison between the IRC and OMB. This person is an active member of the IRC and provides expertise on the various OMB policies for both financial management and budget operations.

c) Major Agencies and Independent Agencies

The Board members and other subject matter experts are invited to attend IRC meetings. As the USSGL issues change, the agencies and departments represented on the IRC may change to assure that the proper expertise and experience is used.

C. Roles/Duties of Members

1. Bureau of the Fiscal Service

a) USSGL Program Director

The USSGL Program Director identifies emerging issues and problem areas and initiates projects to resolve such issues or problems.

Other duties of the Program Director include:

- Serving as the key representative/spokesperson on behalf of the Board.
- Working with the central agencies to coordinate and resolve issues for the Board.
- Coordinating and delegating duties within the Board and IRC.
- Coordinating efforts with FASAB, GAO, and the CFO Council.
- Casting the deciding vote in case of a tie.

b) Bureau of the Fiscal Service Staff Members

The Bureau of the Fiscal Service staff members supports the Board and the IRC. They facilitate the activities of the Board and the IRC to ensure that all assigned projects are completed timely.

The Bureau of the Fiscal Service staff members provide IRC members with materials (for example, minutes of the previous meetings and reference materials) to forward to the appropriate agency personnel. They are responsible for the maintenance and issuance of the USSGL TFM Supplement.

Other duties of Bureau of the Fiscal Service staff members include:

- Coordinating all Governmentwide standard reporting requirements.

- Distributing USSGL information to designated target audiences within the financial community.
- Conducting seminars, workshops, etc., for the Board and the financial community.
- Formulating and documenting standard accounts and transactions.
- Developing conceptual frameworks.

2. OMB

The OMB members provide information about OMB policy and guidance that may impact the USSGL to the Board. Also, the OMB members participate collaboratively on the Board.

Other OMB members' duties include:

- Circulating/distributing information to the appropriate OMB offices for comment and/or implementation.
- Ensuring that OMB reporting requirements and policy guidance are updated to implement USSGL resolutions that have OMB concurrence.
- Advising OMB management of USSGL changes, project status, and itineraries.

3. Other Board Members

The other Board members' duties include:

- Participating in Board and IRC meetings (as necessary).
- Serving as agency liaison on USSGL issues.
- Coordinating and circulating USSGL proposals through appropriate agency personnel for comment.
- Advising the agency/department-level CFO or the CFO designee of project status.
- Serving as a member of IRC subcommittees (as necessary).
- Voting on recommendations to change the USSGL TFM Supplement Chart of Accounts (Sections I and II).
- Presenting USSGL issues to the Board or the IRC (as necessary) and contributing to their successful resolution.
- Consulting with agency operational experts on subjects under discussion and at times bringing them to the Board or IRC meetings.
- Reviewing documents, proposals, and exposure drafts affecting the USSGL and providing input.

4. IRC Members

The IRC members' duties include:

- Serving as a member of IRC subcommittees (as requested).
- Reviewing new issues to determine their validity and prioritization (as requested).
- Suggesting solutions, inviting subject matter experts, and assisting on projects to carry out the work of the IRC.

- Testing proposed accounts and accounting transactions to ensure that they meet USSGL and Governmentwide accounting and reporting requirements.
- Presenting recommended project changes to the Board (as requested).
- Providing input to update central agency reporting requirements.
- Performing other duties, as assigned.

5. Attendance/Participation at Meetings

a) Board Meetings

- 1) The Board meets as necessary. All Board members or their designee should attend/participate all meetings.
- 2) Others may attend/participate the Board meeting upon approval from Bureau of the Fiscal Service and/or their Board representative member.

b) IRC Meetings

- 1) Meetings are held as needed with a minimum of four per year. Various agency representatives, depending on their expertise and their agency's interest in the subject matter, attend/participate.
- 2) A Board member or a designee may attend/participate meetings.

6. Voting Rights

USSGL Board

The Board members are entitled to one vote per agency or department (Independent Agencies collectively have one vote). Voting results are based on a majority, with the USSGL Program Director having the deciding vote in case of a tie.

The following Board agencies have voting membership:

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 the Treasury
 Department of Veterans Affairs

Environmental Protection Agency
General Services Administration
National Aeronautics and Space Administration
National Science Foundation
Nuclear Regulatory Commission
Office of Personnel Management
Small Business Administration
Social Security Administration
U.S. Agency for International Development
Independent Agencies (Small Agency Council)

7. Powers

a) Bureau of the Fiscal Service

Bureau of the Fiscal Service is empowered to:

- Establish agendas and conduct the Board and IRC meetings.
- Coordinate the TFM process for the USSGL Supplement.
- Represent the Board and its interests/concerns at various meetings.
- Submit issues to the Board/IRC.
- Cast the deciding vote on tie votes of Board members.
- Present changes for approval/comment to USSGL Section III (Account Transactions), Section IV (Account Attributes), Section V and Section VI (Crosswalks), and Section VII (Edits and Validations), without Board approval if the change does not affect USSGL Sections I or II.

b) OMB

OMB is empowered to:

- Raise issues to the Board/IRC.
- Prescribe accounting policies and objectives for standard accounting transactions.
- Assist in formulating the IRC/Board agenda, which includes special projects and proposed legislation.
- Represent the Board and its interests/concerns.

c) USSGL Board Members

The Board members are empowered to:

- Vote on all USSGL proposals that affect Section I, Chart of Accounts, and/or Section II, Accounts and Definitions.
- Coordinate with the USSGL Program Director the need for additional information or guidance on outstanding issues and/or proposals.
- Designate members for the IRC when the IRC is working on issues that pertain to their agency.

d) IRC Participants

The IRC participants are empowered to:

- Determine the priorities for resolving issues/problems submitted to the USSGL (as requested).
- Recommend and review changes to USSGL Section III (Account Transactions), Section IV (Account Attributes), Section V and Section VI (Crosswalks), and Section VII (Edits and Validations) without Board approval if the change does not affect USSGL Sections I or II.
- Assist in formulating the agenda for Board meetings and selecting participants to make proposals to the Board.
- Identify and request personnel with the technical skills necessary for the IRC to successfully resolve an issue.
- Assist in the development of proposals for the Board's consideration and vote.

IV. USSGL Process

The USSGL process includes the following:

- a. Review of new issues (See Appendix A for Issues form) and issued authoritative guidance to determine their impact, validity, and prioritization. (Subcommittees may be established to work on special projects when necessary.)
- b. Assignment of projects to IRC members, when appropriate, to suggest solutions to issues and incorporate new/revised authoritative guidance into the USSGL TFM Supplement.
- c. Presentation of Bureau of Fiscal Service and subcommittee findings and proposed changes to the USSGL TFM Supplement guidance in IRC meeting.
- d. Respond/Review any technical concerns when proposal is under review providing updates to IRC members. (If proposal/changes do not affect USSGL Chart of Accounts (Section I and II) will go straight to step "j").
- e. Proposed changes to the USSGL TFM Supplement Chart of Accounts (Section I and II) will be presented to the Board in a separate meeting, after these changes have been presented and discussed by IRC members. (One vote is permitted per agency.)
- f. Board will review proposed changes and have 14 days to cast their vote (review period may be altered depending on various factors).
- g. Vote by the Board on IRC proposals. (Members voting "No" on a proposal must respond to the Bureau of the Fiscal Service USSGL Program Director with their vote describing why they voted "No" on a proposal. Also, the responses should present possible alternatives.)
- h. Review of written comments from Board members voting no to determine appropriate action.

- i. Notify Board Members of any changes/modifications as a result of the vote.
- j. Bureau of Fiscal Service staff will ensure USSGL TFM Supplement is updated and distributed to the appropriate audience.

V. The USSGL TFM Supplement

The USSGL, TFM Volume I, Supplement, provides a uniform Chart of Accounts to standardize Federal agency accounting that supports the preparation of standard external reports required by central agencies. OMB and Bureau of the Fiscal Service regulations require agencies to use the USSGL to accumulate and report standard financial data (to access this data, see Appendix C). The USSGL Chart of Accounts identifies and defines budgetary, proprietary, and memorandum accounts to be used in agencies' accounting systems. The USSGL is generic for the Federal Government and is not intended to reflect any single Federal agency's accounting system.

The USSGL TFM Supplement is composed of seven sections:

- Section I: Chart of Accounts
- Section II: Accounts and Definitions
- Section III: Account Transactions
- Section IV: USSGL Account Attributes
- Section V: USSGL Crosswalks to Standard External Reports
- Section VI: USSGL Crosswalks – Reclassified Statements
- Section VII: GTAS Edits and Validations

Section I. Chart of Accounts

The Chart of Accounts provides the basic structure of the USSGL. It incorporates proprietary, budgetary, and memorandum accounts. The proprietary and budgetary accounts are both self-balancing sets of accounts. The budgetary accounts, set forth in the 400000 series, are used to record budgetary resources and final status required for fund control and to generate budgetary reports required by the central agencies. The proprietary accounts include the 100000 through 700000 series with the exception of the 400000 series and are used to record assets, liabilities, and Government equity in agencies' accounting systems. In addition, they are used to generate proprietary financial statements required by the central agencies. All agencies must use the account numbering framework set forth in the Chart of Accounts.

The 800000 series provides for standard Governmentwide memorandum accounts.

Section II. Accounts and Definitions

This section includes the account descriptions and basic information about each account, including the account title and the account's normal balance (debit or credit).

Section III. Account Transactions

This section sets forth pro forma journal entries for basic transactions. Budgetary, proprietary, and memorandum accounts are included. Debit and credit entries are pro forma for both budgetary and proprietary accounts. Also, adjusting and closing entries are included.

Section IV. USSGL Account Attributes

This section provides the attributes needed to subdivide data accumulated in a USSGL account to meet specific central agency reporting requirements and/or to provide additional fund control. Data identified with a general ledger account may be termed a “data element” or a “subaccount.” These data elements are noted in the report crosswalks found in USSGL Sections V and VI.

Sections V and VI. USSGL Crosswalks

These sections provide crosswalks to specific reports required by Bureau of the Fiscal Service and OMB. The crosswalks provide the USSGL accounts and data elements required to derive the amount to be placed on each line of a report.

Section VII. GTAS Edits and Validations

This section provides validations and edits for data submitted in GTAS. Edits compare an agencies’ GTAS trial balance with USSGL rules and with data from other authoritative sources (CARS for example). These edits may be proposed or fatal. Validations ensure that the attributes reported by agencies’ GTAS trail balance are valid for the USSGL account. All validations are fatal.

VI. Compliance

In accordance with the TFM and OMB’s policy guidance, agencies must meet the following criteria to be in compliance with the USSGL:

1. An agency’s Chart of Accounts must be consistent with the basic structure provided in the USSGL. An agency may, however, accumulate data subsidiary to a USSGL account to provide control or management information unique to that agency. The system must be capable of rolling up all subsidiary data to the USSGL for central agency reporting.
2. An agency’s account titles and definitions must be consistent with the basic account titles provided in the USSGL.
3. An agency’s accounting system must incorporate proprietary, budgetary, and Governmentwide memorandum accounts. The proprietary and budgetary accounts must be self-balancing.

4. An agency's USSGL must provide for "full implementation of the USSGL at the transaction level."¹ The Board defines this as "requiring that the component of agency's primary accounting system that produces central agency reports must use the USSGL Chart of Accounts in the records supporting those reports. Those records must have clear audit trails back to source documents. Conversely, source entry data in the primary accounting system must be directly traceable to the USSGL accounts used by the central reporting module."
5. The agency must generate USSGL-based trial balances, including data elements. These trial balances should support the central agency reports. All agencies should have plans to provide for this in their accounting systems if it is not already in place. In the interim, agencies may use existing, non-USSGL accounts provided that the accounts are crosswalked to USSGL accounts and a trial balance of USSGL accounts is generated.
6. The agency must prepare all Governmentwide standard reports identified in Sections V and VI using the USSGL

¹ "CORE Financial Systems Requirement," by JFMIP and the "Financial Information Systems Strategy for the Federal Government 1990-1995," by OMB

Appendix A: The U.S. Standard General Ledger Issues Summary Sheet

Date: _____

Submitted By: _____

Agency

Point of Contact: _____

Name

E-mail Address

Phone

Scope of Issue:

___ Governmentwide

___ Agency Specific

___ Other

Complete the following lines and attach supporting documentation of issue.

Affected USSGL Account(s):

Description of problem:

Relevant References: (cite specific page or section numbers)

Proposed Solution:

Agency Representative: _____

Name

E-mail Address

Phone

Appendix B: USSGL Website Overview

The USSGL website (https://www.fiscal.treasury.gov/fsreports/ref/ussgl/ussgl_home.htm) provides information related to the Board and IRC. It allows users to have direct access to the USSGL guidance and meeting information.

The following information is available on the USSGL website:

- Current USSGL TFM Supplement
- USSGL Accounting Guidance (Scenario's)
- Contact Information (Agency Representatives and Bureau of the Fiscal Service)
- USSGL Meeting Information
- Other USSGL Related Resources
- Frequently Asked Questions
- Issues Form
- BETC Request Form

The USSGL website offers a subscription at (<https://www.fms.treas.gov/fmsweb/EmailSubscribeAction.do>) that allows subscribers to receive notification of USSGL updates.

For questions concerning the USSGL website, contact the USSGL staff at (202) 874-6689.