



IT Collect "How To" Series

How to use Ledger

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Beta v0.1

General Services Administration
Office of Government-wide Policy

What is the IT Collect Ledger?

The IT Collect Ledger is a single point of entry collection mechanism for all CPIC related funding and cost data. The Ledger allows agencies to submit their funding sources, cost pools, IT towers, life cycle costs, and budget authority data as specified within the CPIC guidance. Agencies must provide a fiscal year and amount value within each ledger item. Then Agencies can apply the applicable descriptive data points to fill out their funding sources, cost pools, IT towers, and budget authority reporting requirements. The IT Collect Ledger is a technical implementation to gather data requested in OMB's CPIC policy. Agencies are not mandated nor expected to submit data via the Ledger at a level of granularity beyond the specified requirements within the BY 2022 OMB CPIC Guidance. Furthermore, the IT Collect Ledger allows agencies to keep their status quo data collection processes for all funding and costs data, unless otherwise desired to change.

What fields are required for the Ledger?

The IT Collect Ledger gives agencies the flexible tool to build out their funding sources, cost pools, IT towers, and budget authority reports. Within each Ledger submission, agencies provide a financial total and use the remaining fields available to explain the financial total. Agencies can use the Ledger to just send funding sources data. And, then move on to just sending cost pool data, IT Tower data, and lastly budget authority data. Such a siloed approach would resemble submission behavior in the legacy IT Dashboard. However, agencies can mix and match multiple reports at their discretion. For example, Agencies can combine reporting IT Towers and Cost Pools, if they capture data at that level of granularity. The IT Collect Ledger does not mandate or expect any one approach. Instead, the IT Collect team hopes that agencies will leverage the Ledger functionality to best fit their data collection approach.

Lastly because of the IT Collect Ledger, agencies do not need to submit life cycle costs data separate from their funding sources submission. IT Collect can aggregate funding sources submissions to generate life cycle costs totals.

Pre-Requisite Requirement: Agencies submit Ledger items as embedded documents of Services (UIIs). As a result, agencies must establish the parent service UII on IT Collect prior to submitting a Ledger resource.

Universal Submission Requirements: For all Ledger submissions the following fields are required:

- **Year:** The fiscal year associated with a given ledger item
- **Amount:** The funding or cost amount
- **Ledger Element Style:** Type of descriptive data that will accompany a given ledger request will provide to IT Collect

Dependent Submission Requirements: Based on the Ledger Element Style field the following fields are also required:

- Funding Sources Only
 - *Funding Source*
 - *Source*
 - *Type*
- TBM Only
 - *Either Cost Pool and IT Tower is required (IT Collect will accept a submission with both present)*
- All
 - *Any combination of the required fields above.*
- Budget Authority
 - *Funding Source*
 - *Source*
 - *Type*

In the v0.0.1 and v0.0.2 IT Collect API Schema's, IT Collect also referenced a Budget Year field for the Ledger. The Budget Year field has been removed, after IT Collect developed functionality to auto-assign the Budget Year value to a ledger item based on submission time. Vendors and agencies no longer need to manually provide Budget Year data to IT Collect.

How will IT Collect roll up Ledger data?

IT Collect will construct the funding sources, cost pools, IT towers, and budget authority reports by aggregating ledger records in a longitudinal manner.

Funding Sources Report:

IT Collect will roll up all non-budget authority (`ledgerElementStyle != Budget Authority`), active (`isRetired = false`), and funding source related ledger item (`fundingSource != null`) amounts and display the data in a time series format based on the fiscal year provided. IT Collect will also provide a view of the life cycle costs table based on aggregated funding data.

Cost Pools Report:

IT Collect will roll up all active (`isRetired = false`) and cost pool related ledger item (`costPool != null`) amounts and display the data in a time series format based on the fiscal year provided.

IT Towers Report:

IT Collect will roll up all active (`isRetired = false`) and IT towers related ledger item (`ITTower != null`) amounts and display the data in a time series format based on the fiscal year provided.

Budget Authority Report:

IT Collect will roll up all budget authority (`ledgerElementStyle = Budget Authority`), active (`isRetired = false`), and funding source related ledger item (`fundingSource != null`) amounts and display the data in a time series format based on the fiscal year provided.

Is IT Collect expecting inserts or updated to Ledger data?

Unlike the IT Dashboard application, IT Collect will not require agencies to replace their entire set of financial data each year. Instead, agencies are expected to maintain and update their ledger items during each budget cycle. IT Collect allows agencies to simply update any relevant ledger items each budget submission cycle, instead of submitting their entire set of financial data over again. If the financial data for an investment has not changed, agencies do not need to take any submission action to keep the financial data for that investment active. In this regard, ledger submissions in IT Collect will more closely resemble projects submissions in the legacy IT dashboard than the AITPS submissions in the same tool.

BY 2023 Pre-Decision Submission

For the first Budget Year 2023 Pre-Decisional Submission taking place in September 2021, all ledger items will be POSTs since they are all new submissions. There will not be any data migration or historical data brought over from the legacy ITDB to IT Collect.

BY 2023 President's Budget Submission

For the Budget Year 2023 President's Budget Submission taking place in Winter 2022, a combination of POST, PATCH and PUT methods should be leveraged to update the existing stock of ledger items.

BY 2024 Pre-Decisional Submission

For the Budget Year 2024 Pre-Decisional Submission taking place in September 2022, a combination of POST, PATCH and PUT methods should be leveraged to update the existing stock of ledger items.

How do you retire Ledger entries?

To retire a ledger entry and not have it count towards the calculated rollup totals, set the "isRetired" field to "true". Retired ledger items cannot be un-Retired ("isRetired" changed to "false") unless a valid Rebaseline ID is posted to the Rebaseline endpoint and the ID is submitted alongside the update to the ledger record. Agencies and vendor should plan on using the "isRetired" field and not the DELETE operation.

What happens to "stale" Ledger data?

IT Collect will produce data completeness metrics under a future Statistics service endpoint to ensure that agency data is not stale/outdated. The Statistics endpoint will be a Get-only endpoint that users can use at any time to validate their data is complete and current with OMB expectations.

Sample JSON Ledger Data

```
{
  "year": 2019,
  "amount": 0.525,
  "costPool": "Internal Labor",
  "ledgerElementStyle": "TBM Only",
  "ParentUII": "005-000000018"
}
```

```
{
  "year": 2020,
  "amount": 0.536,
  "costPool": "Internal Labor",
  "ledgerElementStyle": "TBM Only",
  "ParentUII": "005-000000018"
}
```

```
{
  "year": 2020,
  "amount": 0.614,
  "ITTower": "Security & Compliance",
  "ledgerElementStyle": "TBM Only",
  "ParentUII": "028-000001004"
}
```