

**U.S. Government Standard General Ledger (USSGL)  
Issues Resolution Committee (IRC) Meeting Minutes**

**August 6, 2015**

**Handouts:**

- Special Voting Ballot
- Summary of Changes Bulletin 2015
- Part 1, Section IV, for Fiscal 2015
- Part 1, Section V, for Fiscal 2015: Statement of Budgetary Resources, SF133 Report on Budget Execution and Budgetary Resources, Budget Program and Financing (Schedule P), Balance Sheet, and Statement of Net Cost
- Part 1, Section VI, for Fiscal 2015: Reclassified Balance Sheet, and Reclassified Statement of Net Cost
- Part 1, Section VII, for Fiscal 2015, Validations Summary, Validations Detail, and Closing Edits
- Part 2, Section IV for Fiscal 2016: USSGL Attributes to Accounts Report
- Part 2, Section V, for Fiscal 2016: Statement of Budgetary Resources, SF133 Report on Budget Execution and Budgetary Resources, Budget Program and Financing (Schedule P), and Balance Sheet
- Part 2, Section VII, for Fiscal 2016: Validations Summary, Validations Detail, Closing Edits, and Edit Detail
- Combined SF 133 and Schedule P Crosswalk Example
- Draft New General Fund USSGL Accounts
- Intragovernmental Transactions Capital Assets/Buy Sell Transactions
- Proposed USSGL Account 436000

- Appropriation Reduced by Offsetting Collections or Offsetting Receipts Scenario

## **General Items:**

The meeting was called to order at approximately 9:30 AM in Conference Room 6B206, at the Metropolitan Square Building located at 655 15<sup>th</sup> Street, NW Washington, D.C.

**Valeria Spinner (Fiscal Service)** welcomed everyone to the IRC Meeting. The IRC members introduced themselves, both those present in the room and those who were on the phone.

## **Agenda Items:**

**Michele Crosco (Fiscal Service)** presented the changes in Part 1 2015, Sec IV, Attribute Table. The changes were regarding FY 2015, period 11, Federal Non-Federal Code and GTAS Fund Type attribute domain values. Fiscal Service is adding the Federal Non-Federal attribute domain value "G" to USSGL Account 214000 "Accrued Interest Payable - Not Otherwise Classified" GTAS Fund Type attribute domain value "EG" is added to USSGL Accounts 415700 "Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation " and 439700 "Receipts and Appropriations Temporarily Precluded From Obligation" to support changes for the SF133 and Schedule P.

**Teresa Tancre (OMB)** added that the change to USSGL accounts 415700 and 439700 are only for two accounts in the government.

**Michele Crosco** added that Dan would discuss the validation that restricts the use of 415700 and 439700, and then concluded with the change to USSGL Account 633000. Fiscal Service is removing the Z domain value for USSGL Account 633000.

**Jeff Taberner (Fiscal Service)** presented the changes in Part 1 2015, Sec V, Balance Sheet. Fiscal Service revised a heading as a result of OMB Circular No. A-136 for Period 2015, period 11, and the changes to the Federal Non-Federal Attribute that Michele discussed will also affect the Balance sheet for account 633000 "Other Interest Expenses", which occurred as a result of TFM 2-4700. There were no questions or comments.

**Michele Crosco** presented the changes in Part 1 2015, Sec V, Statement of Net Cost. These changes will affect line one for account 633000 as it continues to flow through this statement. There were no questions or comments.

**Lisa Smith (Fiscal Service)** presented the changes in Part 1, Sec V, SF 133 & Schedule P, and Part 1, Sec V, SBR. There were no questions or comments.

**Jeff Taberner** presented the changes in Part 1, Sec VI, Reclassified Balance Sheet. There were no questions or comments.

**Michele Crosco** presented the changes in Part 1, Sec VI, Reclassified Statement of Net Cost. There were no questions or comments.

**Dan Adams (Fiscal Service)** presented the changes in Part 1, Sec VII, Validations, and Part 1, Sec VII, Edits, General Fund-FRD, Intragovernmental Transactions Capital Assets Buy/Sell Transactions-FRD. There were additional items not on the handout regarding the New USSGL. They will create another closing group for account 463500 (Funds Not Available - Adjustments to the Exchange Stabilization Fund ) will also add 463500 to edit 3 with a beginning balance of "B" domain value. There were no questions or comments.

**Kirstie Marie Pottmeyer(Fiscal Service)** presented on the General Fund handout for account 570005 "Appropriations –Expended", which is the offset to 570000 "Expended Appropriations". This account is for the Dept. of Treasury only, and is proposed to be available for FY 2016.

**Chris Beck (Fiscal Service)** presented the Intragovernmental Capitalized Asset Buy/Sell handout. There were many questions and comments:

- **Eileen Parlow (SEC)** suggested a change in the title and description, "acquired from another federal agency" and "does not meet the purchasing agency's capital threshold,"
- **Chris Beck** agreed and asked Eileen to send her suggested change to him in an email.
- **Michele Crosco** also asked Eileen to send it to Marlana White so she could update the Ballot.
- **Teresa Tancre** expressed her disappointment in that this was the first time she saw this, because it has budgetary entries and it was not supplied to OMB for review before this meeting; and whether this scenario focusses on proprietary or budgetary entries, it always includes all of the crosswalks the P&F, 133, and SBR. The scenario doesn't include all that it should; it's combining TC and confusing the relationship with the budgetary entries and the proprietary entries. She asked that Chris return and revamp it, put it in the same format as all the other scenarios, and that she then have an opportunity to review it.
- **Chris Beck** said they discussed some of the crosswalks with USSGLAD and since they were not making essential changes in the budgetary accounting,

they left those off there, although he knew the changes are related to proprietary accounts.

- **Valeria Spinner** said we will take your comments back and modify the document
- **Chris Beck** asked if anyone had any questions about the content. Many IRC members expressed concerns about the title and the transactions in the scenario. Rita Cronley (USDA) and Eileen Parlow (SEC) concurred and said she had already written the change and can send it to Rita. The change was discussed and the IRC agreed for it to be used on the ballot.

**Michele** asked is it safe to move forward with this new USSGL on the Ballot

- **Valeria** asked if they would have enough time to decide with the quick turn around with the ballots
- **Many persons** continued to express their concerns about the due date of the ballot with the necessary changes, and everyone ultimately agreed to keep it on the ballot.

#### **Action Item:**

Chris Beck will make changes and send them to Marlana White.

Marlana and Michele will update ballot with changes (Title, Definition, etc.) that were discussed.

**Lisa Smith** presented the changes in Appropriations Reduced by Offsetting Collections or Offsetting Receipts Scenario. Due to a DOE audit finding, there was a need to create new scenarios and USSGL Accounts to accommodate upfront funding. A work group was created, comprised of Teresa Tancre and Rita Cronley and other agencies. There were many questions about agencies individual circumstances, and Teresa reiterated that agencies should work with their OMB Examiner. There were a few questions and comments but no action items.

Question for Kirstie from **Michele** regarding Labors GTAS File and IGT previous fiscal year.

Kirstie explained that there was a cutoff date of Oct 24<sup>th</sup> or 27 that was used to record 3<sup>rd</sup> quarter eliminations and then continued to explain the Year-end process.

**Lisa Smith** presented the changes in Purpose Fulfilled. USSGL 436000 is a proposed USSGL Account for FY2016. There were a few questions that were answered but there were no action items.

**Michele Crosco** presented the changes in Part 2, Sec IV, Attribute Table. There were no questions or comments.

**Lisa Smith** presented the changes in Part 2, SF 133 & Schedule P. There were no questions or comments.

**Lisa Smith** presented the changes in Part 2, SBR . There were no questions or comments.

**Jeff Taberner** presented the changes in Part 2, Sec VI, Reclassified Balance Sheet. There were no questions or comments.

**Dan Adams** presented the changes in Part 2, Sec VII, Validations and edits. There were no questions or comments.

**Marlana White** presented the USSGL Voting Ballot 15-02. She stated that they would update the Ballot and post the updated ballot on the Website. There were a few comments but no additional action items

**Action Item:**

Updated ballot will be posted on the web and disseminated to the Board members by Monday August 10<sup>th</sup>, but the deadline will not change.

**Lisa Smith** presented the changes in Combined SF 133 & Schedule P Crosswalk. There were no questions or comments.

## **Meeting Wrap Up**

**Valeria** adjourned the IRC meeting at 12:00pm.

**ATTENDEES:**

Cindy Scharf (LOC)

Bethany Joseph (DOE)

Wanda Simmons (Fiscal Service )

Michele Crosco (USSGLAD)

Rita Hebb (HUD)

Lisa Smith (USSGLAD)

Jeff Taberner (USSGLAD)

Marlana White (USSGLAD)

John McMullen

Alex Lopez (VA)

Michael Ward (GSA)

Kathy Wages (USSGLAD)

Hesham Aziz (USDA)

Webster Coleman (DOL)

Dion Carter (USDA)

Teresa Tancre (OMB)

Valeria Spinner (USSGLAD)

**Phone Attendees**

Christine Chang (FAA)

Paula W. Alexander

Adelaida Berrios

Kim M. Klein (DOE)

Eric Schneider (VA)

Chris Beck (Fiscal Service)

Kirstie M. Pottmeyer (VA)

Dan Adams (Fiscal Service)

Rita Cronley (USDA)

Eileen Parlow (SEC)