



## U.S. Standard General Ledger

### Issues Resolution Committee (IRC) Meeting Minutes

**July 21, 2016**

**LOCATION:** 1722 I St. NW Washington, DC 20006, Conference Room 704 (Hamilton) 7<sup>th</sup> floor

**TIME:** 9:30 am to 12:00 pm

#### **HANDOUTS:**

- Summary of Changes
- Deposit Funds with Investment Authority Clearing Account Guidance
- New Budgetary USSGL Account to Support Line 1035
- Proposed Changes to Account Definitions
- Draft Ballot
- Part 1, Section III, for Fiscal 2016:  
Transactions
- Part 1, Section IV, for Fiscal 2016:  
USSGL Attributes Table
- Part 1, Section V, for Fiscal 2016:  
Statement of Changes in Net Position
- Part 1, Section V, for Fiscal 2016:  
Statement of Budgetary Resources  
SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and  
Financing Schedule
- Part 1, Section VII, for Fiscal 2016:  
Validation Summary  
Validation Detail  
Edits Detail  
Closing Edit
- Part 2, Section VII, for Fiscal 2017:  
Validation Summary  
Validation Detail  
Edits Detail  
Closing Edit

#### **GENERAL ITEMS:**

The Director, **Valeria Spinner (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call. She informed the members that Jonathan Diaz Olivio will be leaving USSGL and going to HHS.



## AGENDA ITEMS:

**Jeff Taberner (Fiscal Service)** presented the “**Deposit Funds with Investment Authority Clearing Account Guidance,**” regarding nonfiduciary deposit funds. **Jeff** said there is a change on p. 3 and an error in his handout. For USSGL account 679500, “Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees,” the Custodial Noncustodial attribute domain value should be “S” instead of “A.” He continued to p. 19, Transaction 3 changes, to discuss how the transaction will now eliminate at the governmentwide level. **Jeff** reached out to agencies regarding these transactions. **Eileen Parlow (SEC)** had participated in a working group to help develop this scenario. If members have any questions, he asked that they send the questions to him and to **Chris Beck (Fiscal Service)**. **Jeff** will then discuss them with **Eileen**. **Jeff** thanked **Eileen** for working with him on the scenario. **Teresa Tancre (OMB)** asked whether p. 19 could be updated to add a footnote to clarify that Deposit Funds do not have any budgetary USSGL accounts. In addition, she asked whether Fiscal Service could add a TAS to the Fiscal Service side of the scenario. **Jeff** will make these changes before it is published.

**Michele Crosco (Fiscal Service)** presented **New Budgetary USSGL Account (439700) to Support Line 1035**, and will expand the explanation as a result of **Teresa** and **Eileen**’s questions and comments. Revised handouts were discussed but, due to timing, the revised handout scenario cannot be accomplished. This USSGL account is only valid for Treasury and Department of Defense (DOD) TAS’s.

**Kathy Wages (Fiscal Service)** presented **Proposed Changes to Account Definitions**; there were many technical changes in the document. There were no questions.

**Marlana White (Fiscal Service)** presented the **Draft Ballot** and reiterated its due date of July 27, 2016. There were no questions or comments.

**Michele** presented **Part I 2016, Section III**, transactions changes that affected TC’s C130, C132, C136, etc. **Teresa** commented on 2015 A-11 regarding the 133 and P&F Schedule.

**Kent Linscott (Fiscal Service)** presented changes and updates to **Part I 2016, Section IV, Attribute Table**. **Teresa** mentioned the updates were the result of adding lines to the SF133. **Teresa** then asked if the USSGL Advisory Division preferred agencies to vet their questions through their IRC representative before submitting a USSGL Issues Form. **Eileen** commented that the Independent Agencies don’t have individual IRC Representatives; rather, they share a common IRC Representative. **Teresa** suggested Fiscal Service add a question on the USSGL Issues Form requesting the name of the IRC Representative. The discussion concluded that agencies do need to communicate with their IRC Representatives to help prevent duplicate questions being sent into the USSGL Advisory Division.

**Kent Linscott (Fiscal Service)** presented changes and updates to **Part I 2016, Section V, Statement of Changes in Net Position**. He also announced that OMB Circular A-136 Draft changes resulted in technical corrections on the other Section V Crosswalks, which were not going to be presented at this meeting. There were no questions or comments.

**Michele** presented:

- **Part I 2016, Section V, Statement of Budgetary Resources**. **Michele** said the OMB Circular No. A-136 (A-136) and OMB Circular No. A-11 (A-11) changes were not final and the agencies may see some differences in the published documents. **Teresa** commented that the titles on the SBR were updated to be consistent with the updated lines in A-11. **Michele** removed accounts from lines 2412 and 2413, and updated calculation. **Teresa** suggested she also add a comma after 2204 and 2304. **Bruce Henshel**



(Commerce) commented that line 2404 changes in title and USSGL account 465000, “Allotments - Expired Authority,” (when it is first mentioned that in an account number the title should be included), is removed, and moved to line 2413. **Teresa** said that two lines need to be added (Subtotal, unobligated expired component). **Bruce** asked if it were mandatory or discretionary in SBR to use expired and unexpired. **Teresa** said she will support the change, if **Bruce** wants to collapse 2204, 2304, 2404 and 2413. **Michele** began to have technical difficulties with the shared computer; meanwhile, **Vicky** from Treasury asked whether the SBR will change again before yearend. **Michele** said the SBR should be the same for yearend. **Vicky** also asked when the TFM will be available, and **Michele** said August 15<sup>th</sup>. **Teresa** will coordinate with USSGL regarding the New Circular No. A-11 and A-136.

- **Part I 2016, Section V:** SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule. Various line titles were updated with no impact to USSGL accounts. 2170 and 2180 are both new lines. **Teresa** spoke regarding upward adjustments; then **Michele** continued with 2400. **Teresa** said Fiscal Service overlooked removing USSGL account 459000, “Apportionments - Anticipated Resources - Programs Subject to Apportionment,” from lines 2501 – 2504. **Michele** completed the presentation on changes.

**Dan Adams (Fiscal Service)** presented **Part I 2016, Section VII:** Edits 21 (added 439700, “Receipts and Appropriations Temporarily Precluded From Obligation,”) and 23 (added 679500), then continued with **Part I 2016, Section VII:** Validation 80 (updated exception list).

**Teresa** informed members of the agency reporting that they were exempt from Apportionments and Documentation of Approval. There will be more from OMB and information regarding creating these Edits.

**Dan** is also adding to Edit 2 BRS-SBR.

**Michele** stated that GTAS is still using 2108 crosswalk to calculate Edit 4, so please call if there are any issues before period 12.

#### **MEETING ROUND TABLE:**

An opportunity for questions was provided to the attendees by **Valeria**.

**Teresa** spoke on the Abnormal Balance Report from BRS which affects Edit 2, the opening balance, and which closed at end of June. There should be another person on board with OMB by September/October.

**Chris** said that Section III also had technical issues removing legacy BPD/FMS references. He went on to say that, due to an influx in custodial activity issues, USSGLAD was forming a custodial activity working group. Interested parties should contact **Kent** to join this group. **Valeria** said that custodial example posting fees are directly posted to other agencies’ TAS. **Teresa** replied, “Special, Trust and Non-Revolving Trust Fund.” **Eric** from VA asked how agencies should show interest, and whether an email will be sent to the members.

**Chris** said the tentative date for the next IRC Meeting is December 8, 2016.

**Michele** said **Valeria** and she attended a FASAB Focus group on the FASAB website. Agencies may see a change to the website in the coming months.

#### **MEETING WRAP-UP:**



**Valeria** adjourned the IRC meeting at 11:30am.

**ATTENDEES:**

Kent Linscott (FS)

Jeff Taberner (FS)

Bruce Henshel (Commerce)

Ellis Ogun (NASA)

Melissa Stanley (DOT)

Eileen Parlow (SEC)

Jonnathan Diaz Olivio (FS)

Erica Sanders (DOJ)

Letitia Bing (DOJ)

Melanie White (FS)

Joe Dallo (DOD)

Teresa Tancre (OMB)

Fui Chin Liu (Treasury)

Ervin Flournoy (USDA)

Alex Lopez (VBA)

Kathy Wages (FS)

Webster Coleman (DOL)

Yong Scott (GAO)

Aisha Higgins (NSF)

Michele Crisman (FS)

Marlana White (FS)

Valeria Spinner (FS)

Christopher Beck (FS)