



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

December 5, 2017

LOCATION: Call-In Only

TIME: 9:30 am to 12:00 pm

HANDOUTS:

- Summary of Changes
- Repurpose “Program Indicator” Attribute
- New Budgetary USSGL Accounts Revised
- Special USSGL Board Voting Ballot Revised
- Part 1, Section V, Fiscal Year 2017 and Part 2, Section V, Fiscal Year 2018:
Balance Sheet
- Part 1, Section VI, Fiscal Year 2017 and Part 2, Section VI, Fiscal Year 2018:
Reclassified Balance Sheet
- Part 1, Section VII, Fiscal Year 2017 and Part 2, Section VII, Fiscal Year 2018:
Validations Summary
Validations Detail
Edits Summary
Edits Detail
- Part 2, Section IV, Fiscal Year 2018:
Attribute Table
- Part 2, Section V, Fiscal Year 2018:
Statement of Net Cost
- Assisted Acquisition Guidance
- Custodial Activity (Exchange) Guidance
- Operating Materials & Supplies Guidance
- Upward/Downward Adjustments Guidance

GENERAL ITEMS:

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Chris and Teresa Tancre (OMB) presented *Repurpose “Program Indicator” Attribute*. **OMB** requested that **Fiscal Service** collaborate with them in an effort to track disaster emergency funding. **Teresa** explained that, for many years, **OMB** has received Congressional inquiries about the status of disaster emergency funds; because of this, **OMB** needs to be able to track unobligated balances and previously appropriated funding. Currently, however, GTAS has no way to track unobligated balances. Therefore, **Fiscal Service** has determined the easiest way to track



this is by using the existing Program Indicator Attribute. At this time, the Program Indicator Attribute is not used by agencies for any purpose other than GTAS. Consequently, in Period 6, the Program Indicator Attribute will be renamed the Disaster Emergency Fund Code and will be used to track disaster emergency funding governmentwide. The renamed attribute will have domain values of “A, B, C, D, E and Q.” These values will be assigned only to budgetary USSGL accounts. Due to this change, the “Program Indicator” Attribute Domain Value will be removed from the Statement of Net Cost and will be replaced with Footnotes 4 and 5. These changes will have no impact on the SF 133/Schedule P or Statement of Budgetary Resources crosswalks. Due to these changes, **Treasury** will add Self-Balancing Edits at a later date. These changes have previously been discussed with many federal agencies in prior outreach efforts.

Gerald Davenport (DOD) asked whether the Self-Balancing Edits and Validations would be implemented in Period 6. **Chris** responded that the intent of both **Fiscal Service** and **OMB** was to implement these in Period 6. **Cindy Scharf (LOC)** explained that her understanding was that this would not change the size of the bulk file and that agencies were to use a domain value of “Q” if they had no Disaster Emergency Funding. **Chris** confirmed this was correct. **Melissa Stanley (DOT)** asked whether the new attribute is for only newly enacted funding. **Teresa** explained that is correct. **Bruce Henshel (DOC)** asked if Hurricane Sandy funding will be required to use the Disaster Emergency Fund Code. **Teresa** responded that no retroactive adjustments would be made, so this is not required for Hurricane Sandy Funding. **Bruce** expressed that the change is very burdensome to agencies, so it should be limited to outlays. **Teresa** explained that this would not answer the questions that **OMB** receives from Congress. **Joseph Doyle (DOD)** asked whether the Disaster Emergency Fund Code would need to be recorded on the SF-132. **Teresa** explained that the way it is recorded on SF-132 will be up to the discretion of the OMB Examiner and the agency.

Michele Crosco (Fiscal Service) presented proposed *New Budgetary USSGL Accounts*. Three proposed budgetary accounts are being added and five proposed budgetary accounts are being revised because they are needed to split existing Temporary Precluded USSGL accounts into Current Year and Prior Year USSGL account components. Current USSGL account 439400, “Receipts Unavailable for Obligation Upon Collection,” will have “Current Year Authority” added to the title. USSGL account 439401, “Receipts Unavailable for Obligation Upon Collection – Prior-Year Balances,” will be added. This USSGL account will crosswalk to SF 133/Schedule P Lines 1020 and 1035 and close to USSGL account 439400, “Receipts Unavailable for Obligation Upon Collection.” USSGL account 439700, “Receipts and Appropriations Temporarily Precluded From Obligation,” and USSGL account 439701, “Unobligated Balances of Receipts and Appropriations Temporarily Precluded From Obligation,” are current accounts that have been modified. (See the Proposed Budgetary USSGL Accounts Handout on the USSGL Website for a complete list of proposed changes to these accounts.) Current USSGL account 439800, “Offsetting Collections Temporarily Precluded From Obligation,” is proposed to have “Current-Year Balances” added to the title. USSGL account 439801, “Offsetting Collections Temporarily Precluded From Obligation – Prior-Year Balances,” is proposed to be added; this USSGL account will crosswalk to SF 133/Schedule P lines 1020, 1035, 1080, 5091, 5092, 5094 and 5095 and close to USSGL account 439800, “Offsetting Collections Temporarily Precluded From Obligation – Current-Year Balances.” Current USSGL account 415900, “Repayment of Repayable Advances,” is proposed to have “Current-Year Authority” added to the title. USSGL account 415901, “Repayment of Repayable Advances – Prior-Year Balances,” is proposed to be added. This USSGL account will crosswalk to SF 133/Schedule P Lines 1020 and 1023 and close to USSGL account 420100, “Total Actual Resources – Collected.” These changes will be effective Period 6 if approved by the USSGL Board Members.

Eileen Parlow (SEC) requested that a small scenario be completed to demonstrate these concepts. **Teresa** responded that a complete scenario seemed unnecessary, but **Treasury** and **OMB** are willing to work on a document



showing a few examples for specific USSGL accounts. **Bruce** and **Eileen** stated that it is confusing to have prior year balance accounts closing into current year authority accounts. **Chris** told the group that every effort will be made to do some agency outreach and provide guidance on this issue. **Bruce** asked that this issue be reconsidered by **OMB** and **Fiscal Service**. **Chris** restated that guidance would be provided on these accounts; however, there is currently no timetable for when the guidance will be released. He also suggested to USSGL Board Members that, if they have questions about what they are voting on, they should reach out to him or **Teresa**.

Michele presented a proposed new *General Fund of the U.S. Government Account*. This new USSGL account 320110, "Appropriations Outstanding – Transfers," is proposed for General Fund of the U.S. Government use only. If other agencies try to submit this account in GTAS, they will have a Validation issue. **Chris** explained that there is no elimination to agencies for this USSGL account. Also, the fifth and sixth digits of the USSGL accounts are starting to be utilized more often in this USSGL account and the budgetary accounts previously presented.

Marlana White (Fiscal Service) presented *Special USSGL Board Voting Ballot*. Voting Ballot #17-02 is shown in the Handouts Section on the USSGL Website. The Survey Monkey Link will be sent to USSGL Board Members by Close of Business, Wednesday, December 6th, 2017, and ballots will be due back by 12:00 PM EST on December 12, 2017. **David Surti (DHS)** asked why the ballot was #17-02; why the number did not begin with 18 since this is Fiscal Year 2018. **Chris** explained that Voting Ballot numbering goes by calendar year.

Kent Linscott (Fiscal Service) presented changes and updates to *Part II, 2018, Section IV: Attribute Table*. USSGL account 131900, "Allowance for Loss on Accounts Receivable," has been updated to allow only the "N" Fed/Non Fed Attribute Domain Value. This change was a result of a Treasury Policy Memorandum issued in September 2017 establishing that there should be no losses recognized for Uncollectible Intragovernmental Receivables and will become effective in Period 6 of 2018. USSGL account 153200, "Seized Cash Deposited," has been updated to remove all Fund Type Attribute Domain Values except "DF." This change became effective Period 12 of 2017 in order to support changes to Edit 1. Also, the DEFC Attribute Domain Value has been added for the Disaster Emergency Funding Code.

Jeff Taberner (Fiscal Service) presented changes and updates to *Part I, 2017 and Part II, 2018, Section V: Balance Sheet and Part I, 2017 and Part 2, 2018, Section VI: Reclassified Balance Sheet*. The Balance Sheet for Part I and Part II has one change: USSGL account 240000, "Liability for Nonfiduciary Deposit Funds and Undeposited Collections," now has the Fed/Non Fed Attribute Domain Value of "Z" properly crosswalked to a Federal Line and took effect in Period 12 of 2017. Previously discussed changes about USSGL account 153200, "Seized Cash Deposited," are reflected on line 2.1 of the Reclassified Balance Sheet for Part I and Part II. Also, in Part II, USSGL account 131900, "Allowance for Loss on Accounts Receivable," was removed from Line 3.3.

Michele presented changes and updates to *Part II, 2018, Section V: SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule*. There was one change for Part I: USSGL account 438300, "Temporary Reduction – Prior-Year Balances," with Reduction Type Code Attribute Domain Value of "OTR" was added to Line 1723 and will also flow to Part II. Another change for Part II is that USSGL account 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries," and USSGL account 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries," with a Debit Credit Attribute Domain Value of "C" were added back to Lines 3001 and 3050. The proposed budgetary USSGL accounts were added to the crosswalks for Part II.

Dan Adams (Fiscal Service) presented changes and updates to *Part I, 2017 and Part II, 2018, Section VII: Validations and Edits*. Fund Families that no longer exist were deleted from Validation 46. Exceptions for



cancelled TAS were deleted from Validation 46E and a pass exception for TAS was added to Validations 51E, 70E and 89E. Validation 89 was created for the use of USSGL account 153200, "Seized Cash Deposited." These changes were effective for Part I and Part II.

Dan then reported Edit Changes for Part I: USSGL account 153200, "Seized Cash Deposited," was added to Edit 1. USSGL account 439700, "Receipts and Appropriations Temporarily Precluded From Obligation," with Authority Type Code Attribute Domain Value of "B" was added to Edit 4. The description was revised on Edit 50. Changes for Part II include the same changes. In addition, USSGL account 439500, "Authority Unavailable for Obligation Pursuant to Public Law – Temporary," was deleted from Edit 4. BETCs "APINDYEC" and "APINDYED" were deleted from Edits 49 and 50. Proposed Analytical Edits 950 and 951 have been added for custodial activity.

Edits 900 and 910 will become fatal in Period 10 of 2018. Edits 69 through 73 will become Disaster Emergency Fund Self Check Edits. Edits 53 and 54 will hit lines 1700 and 1800 and will be broken out for more detail. These will become Proposed Analytical Edits in Period 8 of 2018.

An agency asked whether **Treasury** could make a list available of edits with known issues. **Teresa** then explained that agencies should not yet look at edits 900 and 910 because she is working with **Fiscal Service** to correct some known issues with these edits. **Michele** explained that **Fiscal Service** is also looking at edits 950 and 951 to see if any USSGL accounts can be removed from these edits. **Dan** added that he is currently working on a list of edits with known problems such as sign issues.

Chris explained to agencies that they should look at proposed analytical edits before they become fatal. If an agency has a potential problem with an Edit, the agency should reach out before the Edit becomes fatal. He also explained that **Treasury** would be working on future communication that better explains to agencies when Edits and Validations will become fatal. Nothing will become fatal until agencies have had at least three months' notice.

Regina Epperly (Fiscal Service) presented *Assisted Acquisition Guidance*. This guidance is completely new and in draft form and we appreciate any feedback. Assisted Acquisition Transactions often cause intragovernmental elimination issues due to the differing capitalization thresholds among government agencies; because of this, it is important all involved parties record the transactions correctly. This occurs with the use of memorandum accounts and USSGL account 661000, "Cost Capitalization Offset." Agencies should first record the purchase in the USSGL 600000 Series, "Expense" accounts and then the expense should be offset with the use of USSGL account 661000. This will ensure proper elimination on the Financial Report of the United States Government (FR). Neither memorandum accounts nor USSGL account 661000 are a new concept; Federal agencies are currently using both of these. Using USSGL account 661000 will have no impact on agency financial statements; however, it could impact Note 23. For the purpose of Note 23, **Treasury** is advising agencies to net USSGL account 661000 against their federal portion. In addition, there are concerns about how agencies will obtain the information needed for GFRS Note 5; **Treasury** is currently looking into this and whether Note 5 is needed any longer. **Regina** then thanked **DOC, GSA, NASA, USDA, DOI, OMB** and all other agencies in the working group and reminded agencies that no changes were currently being implemented. **Chris** told agencies they could still participate in the working group by emailing **Regina** or him.

Kent presented *Custodial Activity (Exchange) Guidance*. With the improvement in reporting requirements, **Fiscal Service** has been able to look for areas where reporting guidance are needed; it was decided that guidance was needed for Custodial Activity. Currently, Reciprocal Category (RC) 29 will not allow proper eliminations for Custodial Activity. Based on this, the Custodial Working Group was formed and is comprised of representatives from several areas in **Fiscal Service** as well as seven other federal agencies. If you are not included in this group,



but would like to be, please contact **Kent** or **Chris**. This is the first piece of guidance that will be presented on Custodial Activity. More will follow at a later date. This scenario addresses the proper accounting for Exchange Custodial Collections. Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) 7 gives examples of Exchange Custodial Collections; in the near future, a scenario on Nonexchange Custodial Collections will be presented. Upcoming changes to the USSGL TFM will occur due to the new guidance. New USSGL accounts resulting from this scenario are: 198100, “Asset for Agency’s Custodial and Non-Entity Liabilities – Other than the General Fund of the U.S. Government,” and 571300, “Accrual of Agency Amount to Be Collected – Custodial and Non-Entity - Other than the General Fund of the U.S. Government.” Some Attribute additions and updates will also be required. **Kent** reminded agencies that this scenario is currently in draft form and feedback is welcome at this time. All Custodial Activity changes will become effective in FY 2019. **Kent** then thanked all agencies that participated in the working group, as well as **Fiscal Service** Participants. **Chris** stated this is part of **Fiscal Service**’s ongoing effort to eliminate non-needed accounts from RC 29. **DOE** then requested guidance defining “Collected on Behalf Of,” and asked whether there will be new deposit accounts set up to track this activity; **Chris** explained **Fiscal Service** is aware of issues with this and is currently looking at what steps need to be taken to remedy the problem.

Tia Harley (Fiscal Service) presented *Operating Materials and Supplies Guidance*. **Chris** reminded agencies that USSGL account 151600, “Operating Materials and Supplies in Development,” was introduced on the last Voting Ballot; this scenario incorporates this account into the previous guidance. **Tia** explained that the original scenario was completed in 2002, and the content of the original scenario has not changed; however, there have been formatting changes that include adding Transaction Codes, changing USSGL accounts from four digits to six digits, updating financial statements to be in line with current USSGL TFM Guidance, and adding Reclassified Statements. Currently, USSGL account 151600, “Operating Materials and Supplies in Development,” is for **DOD** use only. **Tia** thanked **DOD** for all the help they provided with the updated scenario and reminded agencies the scenario is still in draft form so any comments are welcome at this time. The updated scenario should be posted to the USSGL website soon.

Marlana White presented *Upward/Downward Adjustments Guidance*. This scenario was also updated from existing guidance. **Marlana** explained that the original scenario was created in 2002, and was updated to be in line with current USSGL TFM Guidance. Two Transaction Codes were updated as a result of updating the guidance: D114 and D120. In addition, financial statements were updated to be in line with current USSGL TFM Guidance. The scenario is currently in draft form so comments are welcome. **Marlana** thanked OMB and other agencies in the working group for their help. **Chris** stated that the background of this scenario has a list that explains what an Upward/Downward Adjustment is according to OMB Circular No. A-11.

Luke Sheppard (Fiscal Service) presented *GTAS Release 2.10*. GTAS Release 2.10 will have updated Program Report Category (PRC) Codes and CAT B Codes that will be effective Period 5 of 2018. A data call will be sent out in the future relating to PRC Codes. A webinar will be offered, in February, before the release of GTAS 2.10 and agencies are encouraged to participate in the webinar. In addition, a list of Frequently Asked Questions (FAQs) about changes from the current GTAS release to GTAS Release 2.10 will be provided.

MEETING ROUNDTABLE:

Chris stated that the USSGL Frequently Asked Questions (FAQs) Document has been updated and is posted on the USSGL Website. He thanked **Kathy Wages (Fiscal Service)** for her work on this document. Also, the USSGL Website will soon be going through a redesign. Users will see the end result of this in late February or early March.



Chris thanked the agencies for their participation in the various working groups and reminded them the scenarios would not be possible without their participation. The next IRC Meeting will be in March or April 2018. **Chris** asked IRC Attendees whether they liked the approximate times of presentations being added to the agenda: The overwhelming reply from the agencies was that they liked the times included on the agenda.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Bureau of the Fiscal Service

Defense Security Cooperation Agency

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 Interior

Department of Justice

Department of Labor

Department of State

Department of Transportation

Department of the Treasury

Department of Veterans Affairs

Federal Communications Commission

Federal Energy Regulatory Commission



Library of Congress

National Science Foundation

Office of Management and Budget

Office of Personnel Management

Securities and Exchange Commission

Small Business Administration

Social Security Administration

U.S. Agency for International Development

U.S. Environmental Protection Agency

U.S. Patent and Trademark Office