



## U.S. Standard General Ledger (USSGL)

### Issues Resolution Committee (IRC) Meeting Minutes

**July 20, 2017**

**LOCATION:** 1722 I Street, NW, Washington D.C.

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

#### **HANDOUTS:**

- Summary of Changes
- Part 1, Section III, Fiscal Year 2017:  
Transactions
- Part 1, Section V, Fiscal Year 2017 and Part 2, Section V, Fiscal Year 2018:  
SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and  
Financing Schedule
- Part 1, Section VII, Fiscal Year 2017:  
Validations Detail  
Edits Detail
- Part 2, Section VII, Fiscal Year 2018:  
Edits Detail
- OMB Circular No. A-11 Schedule F “Budget Balance Sheet” Guide
- Budget Accrual Reconciliation (BAR) Guidance Draft
- Approved Bylaws and the role of IRC Members

#### **GENERAL ITEMS:**

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

#### **AGENDA ITEMS:**

**Marlana White (Fiscal Service)** presented changes and updates to *Part 1, 2017, Section III: Transactions*. Transaction Code A145 was added based on OMB guidance; this transaction is to record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols. Transaction Code B110 was modified to add a note about non-fiduciary deposit funds. Transaction Code D405 was added to record the estimated allowance for bad debts in a non-fiduciary deposit fund. Transaction Code F317 was added to record the closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation. Transaction Code G110 description was modified to provide clarity for Credit Reform. **Eileen Parlow (SEC)** asked if the USSGL Advisory Division could find a way to document the details of Section III TC changes so that agencies could research them in a systematic way. **Chris** responded that USSGLAD would look into possible solutions.



**Michele Crosco (Fiscal Service)** presented changes and updates to *Part 1, 2017 and Part 2, 2018, Section V: SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule*. A header, "Outlays, gross," was added. Lines 0910 and 0911 were also added. Lines 0910 and 0911 are for Schedule P only and will not be supported by the USSGL. The majority of Part 2 changes are changes to the Debit/Credit Attribute Domain Value for several USSGL accounts (See the SOC handout on the USSGL Website for a list of accounts.) These changes will help with negative lines in MAX. **Teresa Tancre (OMB)** explained that, if an agency has reported an abnormal balance in GTAS for one of the USSGL accounts discussed, the agency will receive an email from OMB soon.

**Dan Adams (Fiscal Service)** presented changes and updates to *Part 1, 2017 and Part 2, 2018, Section VII: Validations and Edits*. There is a change to Part 1 Validation 32E. Edits 49 and 50 will become fatal in Period 10. Edit 994, which is the proposed Edit 4 replacement, will become fatal in Period 11.

**Dan** then reported Edit 4 (2108) has generated a lot of questions. **Chris** explained that Edit 4 (2108) has not been supported by the USSGL TFM Supplement since Fiscal Year (FY) 2015. Current 994 will replace Edit 4. **Dan** asked that IRC Members pass along the Edit and Validation Information to GTAS Preparers within their agency.

A representative from the Library of Congress (LOC) asked if the GTAS Website has a listing showing when Edits and Validations will become fatal. **Dan** answered that this type of list is not currently available in GTAS. **Luke Sheppard (Fiscal Service)** then stated that he understood that a list would be helpful to agencies and that his group would look into providing one to the agencies.

**Teresa** asked what Fiscal Service planned for Edits pertaining to USSGL accounts 411300, "Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts" and 411400, "Appropriated Receipts Derived from Available Trust or Special Fund Receipts." **Dan** responded that Edits related to these accounts were proposed analytical edits and would become fatal in FY 2018.

**Michele** presented *OMB Circular No. A-11 Schedule F "Budget Balance Sheet" Guide*. **Michele** explained this schedule is currently not a crosswalk in the USSGL TFM Supplement, but will be in the future. The Schedule F is not a new schedule and is required for Credit Reform activity only. USSGLAD will indicate on the guide that it is for Credit Reform activity only. **Teresa** thanked **Nicole Martinez Moore (OMB)** for her work on the Special Schedule F.

**Chris** presented *Budget Accrual Reconciliation (BAR) Guidance Draft*. The BAR Reconciliation will replace the Statement of Financing Note in the proposed Federal Accounting Standards Advisory Board (FASAB) Guidance. It will become effective for FY 19 and will tie Net Cost to Net Outlays. The BAR Reconciliation will not be published in the USSGL TFM Supplement, but instead will be published on the USSGL Website as a guide. The reconciliation will help to improve consistency across agencies and help remediate an audit finding related to budget statements on the Financial Report of the U.S. Government (FR.) Agencies that are interested in participating in a working group should email **Chris** or **Steve Riley (Fiscal Service)**. **Chris** explained that this guide is not all-inclusive; agencies need to use their professional and discretionary judgement to decide what needs included in the report, but the guide should be used as a starting point. **Chris** also stated that agencies have experienced problems with transfer accounts and USSGL account 680000, "Future Funded Expenses." **Chris** thanked agencies for their comments, and **Steve** for his work on the BAR Reconciliation.

**Teresa** questioned the meaning of the "+/-" column of the BAR Reconciliation and why it does not tie to an attribute domain on other crosswalks. **Chris** explained that agencies working with the BAR Reconciliation had questions



about which amounts needed to be added and which needed to be subtracted. This column was the solution to that problem. **Michele** suggested the use of the “debit-credit +/-” attribute. **Chris** said this would be investigated.

A meeting attendee asked if the BAR Reconciliation would be maintained, because the Statement of Financing had not been maintained by Treasury. **Chris** stated that the BAR Reconciliation would be maintained by Fiscal Service. **David Surti (DHS)** asked whether the report could be moved to Required Supplementary Information (RSI) because it would get less audit scrutiny than a note. **Chris** stated that OMB Circular No. A-136 would determine this, but suggested that agencies send comments like this to FASAB for consideration.

**Chris** presented *Approved Bylaws and the role of IRC Members*. These bylaws were already approved at the May Board Meeting. The intent of the update was to get the bylaws in line with procedures for meetings and Board Member responsibilities. One of the most important roles of an IRC Member is to be active and participate in meetings and working groups. Voting Board Members vote on changes to Section I and II only. Outside of that, Fiscal Service and IRC Members can review and make changes to Section III through Section VII without Board approval. **Chris** noted that the USSGL TFM Supplement Section III does not cover every possible transaction. If auditors question a transaction, agencies should reference the cover page of Section III, which explains this. Agencies can also refer auditors to the Bylaws section in which the USSGL Board states what it means to be USSGL compliant according to the Board. **Eileen** requested that “small agency council” be deleted from the list of Board Members. **Chris** agreed to this request.

#### **MEETING ROUNDTABLE:**

**Chris** stated that the USSGL Frequently Asked Questions (FAQs) Document was currently being updated. The USSGL Attribute Table will be amended so that the Trading Partner Main and ID attribute will be removed from USSGL account 579000, “Other Financing Sources.” Current USSGL Projects include Custodial Activity Guidance, C-TAS Guidance related to Receivables, Upward/Downward Guidance, and Repayable Advance Guidance. **Michele** explained that agency input is needed with the Accounts Receivable in a C-TAS Guidance because this is the first time it has been documented. Any agencies that have experience with this should contact **Michele**. **Chris** encouraged agencies to attend the Financial Management Conference on August 14 through August 16.

#### **Meeting Wrap-Up:**

**Chris** concluded the meeting.

#### **Attendees:**

Chris Beck, Bureau of the Fiscal Service

Kathy Wages, Bureau of the Fiscal Service

Marlana White, Bureau of the Fiscal Service

Melanie White, Bureau of the Fiscal Service

Michele Crosco, Bureau of the Fiscal Service



Steve Riley, Bureau of the Fiscal Service

Kim Klein, Department of Energy

Webster Coleman, Department of Labor

Brian McConkey, Department of the Treasury

Fui-Chin Liu, Department of the Treasury

Alex Lopez, Department of Veterans Affairs

Simranjeet Jassal, Environmental Protection Agency

Vickie Massey, Federal Communications Commission

Teresa Tancre, Office of Management and Budget

Valeria Spinner, Office of Management and Budget

Rachel Beasley, Small Business Administration

**Agencies via Conference Call:**

Bureau of the Fiscal Service

Department of Agriculture

Department of Commerce

Department of Defense

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

Federal Bureau of Prisons

Government Accountability Office

General Services Administration

Library of Congress

National Aeronautics and Space Administration

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Railroad Retirement Board

Securities and Exchange Commission

Social Security Administration

U.S. Agency for International Development

U.S. Environmental Protection Agency

U.S. Patent and Trademark Office