



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

### Issues Resolution Committee (IRC) Meeting Minutes

**April 23, 2019**

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

**TIME:** 9:30 a.m. to 11:30 a.m.

#### **HANDOUTS:**

- Summary of Changes
- Draft Voting Ballot
- New & Updated Budgetary USSGL Accounts: Borrowing Authority & Contract Authority
- New Proprietary USSGL Accounts: PPA Accounts for the General Fund of the U.S. Government
- Custodial Account and Transaction Code Updates
- Updates to USSGL Account 299100
- Update to Imputed Cost USSGL Account 673000
- Part 1, Section III, Fiscal Year 2019 and Part 2, Section III, Fiscal Year 2020:  
Transactions
- Part 1, Section V, Fiscal Year 2019 and Part 2, Section V, Fiscal Year 2020:  
Statement of Budgetary Resources  
SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and  
Financing Schedule
- Part 1, Section VI, Fiscal Year 2019 and Part 2, Section VI, Fiscal Year 2020:  
Reclassified Statement of Operations and Changes in Net Position
- Part 1, Section VII, Fiscal Year 2019 and Part 2, Section VII, Fiscal Year 2020:  
Validations Summary  
Validations Detail  
Edits Detail
- Part 1, Section VII, Fiscal Year 2019:  
Edits Summary
- Part 2, Section VII, Fiscal Year 2020:  
Edits Closing
- Budget Accrual & Reconciliation Guidance
- Gains/Losses on Foreign Currency Exchange Rate Fluctuations
- G-Invoicing Program Guide

#### **GENERAL ITEMS:**

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call. **Chris** explained that the first items on the agenda were ballot items that would be voted on with Ballot 2019-01; the USSGL Board Meeting will be held May 9, 2019.



## **AGENDA ITEMS:**

**Regina Epperly (Fiscal Service)** presented *New & Updated Budgetary USSGL Accounts: Borrowing Authority & Contract Authority*. There is a discrepancy between the way many agencies are reporting some Borrowing Authority and Contract Authority accounts and how **OMB** expects these accounts to be reported. Due to these discrepancies, the following changes are being proposed for FY 2020:

1. Add new USSGL accounts **413120**, “Current-Year Definite Contract Authority,” and **414120**, “Current-Year Definite Borrowing Authority.”
2. Delete USSGL accounts **403200**, “Estimated Indefinite Contract Authority,” and **404200**, “Estimated Indefinite Borrowing Authority.”
3. Modify the definition and title of USSGL account **413100** from, “Current-Year Contract Authority Realized,” to “Current-Year Indefinite Contract Authority.”
4. Modify the definition and title of USSGL account **414100** from, “Current-Year Borrowing Authority Realized,” to “Current-Year Indefinite Borrowing Authority.”
5. Modify the definition and title of USSGL account **414300** from, “Current-Year Decreases to Indefinite Borrowing Authority Realized,” to “Current-Year Decreases to Indefinite Borrowing Authority.”
6. Delete TCs (Account Transaction Codes) **A154, A162, A168** and **A176**.
7. Modify TCs **A166, A174, F112, F113, F304** and **F306**.

**NOTE: After the IRC Meeting, it was decided that the Borrowing Authority and Contract Authority proposed changes would be voted on Ballot 2019-01, but would not be effective until FY 2021.**

**Scott Young (DOD)** asked that it be documented that **DOD** is currently not in agreement with these changes until a more detailed discussion with **OMB** and **Treasury** occurs. **DOD** and **Bureau of the Fiscal Service** are scheduled to have further meetings to discuss these proposed changes and, it is hoped, get on the same page. **Scott** also asked whether the Contract Authority Case Studies would be updated due to these proposed changes; **Regina** answered that they would be updated, but the date that would happen is currently unknown.

**Kent Linscott (Fiscal Service)** presented *New Proprietary USSGL Accounts: PPA Accounts for the General Fund of the U.S. Government*. The following USSGL accounts are proposed for FY 2020 reporting and are for the General Fund of the U.S. Government use only: **320800**, “Appropriations Outstanding – Prior Period Adjustments due to Corrections of Errors,” and **570810**, “Appropriations – Expended – Prior-Period Adjustments Due to Corrections of Errors.”

Due to these changes, the following are proposed FY 2020 modifications to Appendix 3 of Chapter 2-4700: add **Reciprocal Category (RC) 31**: Prior Period Adjustment – Appropriations Unexpended/Outstanding, and **RC 32**: Prior Period Adjustment – Appropriations Expended. These proposed modifications will have no effect on agency reporting and are simply to allow eliminations with the General Fund of the U.S. Government. **Chris** stated that the changes are being proposed in an effort to decrease Intragovernmental Elimination Differences. If approved, the changes will show on the USSGL TFM Supplement in June 2019; however, the changes will not show in Appendix 3 of Chapter 2-4700 until the November/December 2019 timeframe.

**Kent** presented *Custodial Account and Transaction Code Updates*. The Custodial Collection Guidance was released a few months ago. Agencies have reviewed that guidance; due to some agency comments, the following changes are proposed:



1. Modify the definition of USSGL account **599700**, “Financing Sources Transferred In From Custodial Statement Collections.”
2. Modify the description of TC **A212**.
3. Modify the description and comment for TC **C188**.
4. Add TC **C189**.

**Kent** explained that there were a few changes to the USSGL Account Attribute Table.

**For FY 2019:**

1. **DEFC “D”** attribute domain value was revised from “Disaster and Emergency Item 4” to “Emergency PL 115-254.”
2. The Apportionment Category Code attribute domain value was deleted from USSGL accounts **406000**, “Anticipated Collections From Non-Federal Sources,” **407000**, “Anticipated Collections from Federal Sources,” **421000**, “Anticipated Reimbursements and Other Income,” **421500**, “Anticipated Expenditure Transfers from Trust Funds,” and **431000**, “Anticipated Recoveries of Prior-Year Obligations.”

**For FY 2020:**

1. **“2021”** attribute domain value was added to Credit Cohort Year on the USSGL Account Attribute Definition Report and the USSGL Account Attribute Table.

**Regina** presented *Updates to USSGL account 299100, “Other Liabilities – Reductions.”* The definition of USSGL account **299100** was modified to show that the account could be used for indefinite appropriations derived from the General Fund of the U.S. Government. In addition, TC **D438** was modified and a comment and proprietary entry were added to TC **D622**.

**Brian Casto (Fiscal Service)** presented *Update to USSGL account 673000, “Imputed Costs.”* There is a proposed definition change for FY 2019 to reflect new guidance from SFFAS No. 55, *Amending Inter-entity Cost Provisions*, which became effective for FY 2019 reporting.

**Marlana White (Fiscal Service)** presented *Draft Voting Ballot.* A Survey Monkey Link with the official voting ballot will be sent to the USSGL Board Voting Members on May 9, 2019; the voting ballot will be due back by noon on May 23, 2019. If USSGL Board Members vote no, they need to submit a justification.

**Chris** stated that the changes voted on the ballot would be published on the USSGL TFM Supplement Website on June 6, 2019, with Bulletin No. 2019-10; also, the target date to publish TFM Chapter 2-4700 is May 30, 2019.

**Stacey Pham (OMB)** presented *Administrative Control of Funds – OMB Circular No. A-11 (2019) Proposal.* The amount that agencies report to **Treasury** is not always at a sub allotted level; therefore, **OMB** may have to ask agencies for their sub allotted amount to ensure there is not an anti-deficiency violation. **OMB** will be looking for the best way for agencies to begin reporting sub allotted amounts to **Treasury**; once determined, this guidance will be introduced to agencies in OMB Circular No. A-11 and will be effective in FY 2021. **Teresa (OMB)** stated that an Issue Paper would be released about this topic; any comments on the Issue Paper should flow through each agency’s budget office.

**Teresa** explained that **OMB** is looking at an edit that would ensure that Anticipated Budgetary Resources equal the Status of the Anticipated Resources. Agencies should reach out to **Teresa** now and clarify how they use the



preclusion USSGL accounts **439500**, “Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority,” **439700**, “Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances,” and **439800**, “Offsetting Collections Temporarily Precluded From Obligation.” Specifically, she needs to hear from agencies that are precluding amounts that are not anticipated. This will not be a proposal in the current year.

**Marlana** presented changes and updates to *Part I, 2019, and Part II, 2020, Section III: Transactions.*

**For FY 2019:**

1. USSGL account **151200**, “Operating Materials and Supplies Held in Reserve for Future Use,” was added to TCs **C164, D418, D542, D566, D568** and **D569**.
2. The description of TC **D542** was modified.
3. USSGL account **445000**, “Unapportioned Authority,” was removed from TCs **A712** and **D436**.

**Michele Crosco (Fiscal Service)** presented changes and updates to *Part I, 2019, and Part II, 2020, Section V: SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule.*

**For FY 2019:**

1. On **line 1041**, Apportionment Category Code attribute domain value “**A/B/E**” was deleted from USSGL account **431000**, “Anticipated Recoveries of Prior-Year Obligations.” In addition, Debit/Credit Indicator attribute domain value was revised from “**D**” to “**D/C**” for USSGL account **431000**.
2. On **lines 1740, 1840, 4055 and 4145**, Apportionment Category Code attribute domain value “**A/B/E**” was deleted from USSGL accounts **406000**, “Anticipated Collections From Non-Federal Sources,” **407000**, “Anticipated Collections From Federal Sources,” **421000**, “Anticipated Reimbursements and Other Income,” and **421500**, “Anticipated Expenditure Transfers from Trust Funds.” Also, Debit/Credit Indicator attribute domain value was revised from “**D**” to “**D/C**” for USSGL accounts **406000, 407000, 421000, and 421500**.
3. On **line 2403**, USSGL accounts **406000, 407000, 421000, 421500, and 431000** were deleted.
4. One **line 3000**, the Fund Type Code and Financing Account Code attribute domain values were revised for USSGL account **480100**, “Undelivered Orders – Obligations, Unpaid.”

**Regina** presented changes and updates to *Part I, 2019 and Part II, 2020, Section V: Statement of Budgetary Resources.*

**For FY 2019:**

1. On **lines 1051 and 1980**, the Debit/Credit Indicator attribute domain value was revised from “**D**” to “**D/C**” for USSGL account **431000**.
2. On **line 1890**, the Debit/Credit Indicator attribute domain value was revised from “**D**” to “**D/C**” for USSGL accounts **406000, 407000, 421000, and 421500**.
3. On **line 2404**, USSGL accounts **406000, 407000, 421000, 421500 and 431000** were deleted.

**Tia Harley (Fiscal Service)** presented changes and updates to *Part I, 2019 and Part II, 2020, Section VI: Reclassified Statement of Operations and Changes in Net Position.*



**For FY 2019:**

1. On lines **6.8, 8.9, and 8.10**, the line title was revised.

**For FY 2020:**

1. On line **3.1**, USSGL accounts **310900**, “Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles,” and **570900**, “Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles,” were deleted.
2. On line **3.2**, USSGL accounts **310800**, “Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors,” and **570800**, “Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors,” were deleted.
3. On line **3.3**, USSGL accounts **310500**, “Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year,” and **570500**, “Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year,” were deleted.
4. On line **3.4**, USSGL accounts **310500, 310800, and 310900** were added.
5. On line **3.5**, USSGL accounts **570500, 570800, and 570900** were added.
6. On line **3.6**, proposed USSGL account **320800**, “Appropriations Outstanding – Prior Period Adjustments due to Corrections of Errors,” was added.
7. On line **3.7**, proposed USSGL account **570810**, “Appropriations – Expended – Prior-Period Adjustments Due to Corrections of Errors,” was added.
8. On line **4**, the calculation line was revised.

**Dan Adams (Fiscal Service)** presented changes and updates to *Part I, 2019, and Part II, 2020, Section VII: Validations and Edits*.

**For FY 2019:**

1. Deleted **Validation 3**.
2. Revised exception list to add Credit Cohort Year attribute domain value “**2020**” to **Validation 27E**.
3. Added a pass exception for **Fund Family 086 0162** to use DEF Code attribute domain value “**D**” to **Validation 90E**.
4. Added **Edits 98 and 99** (these will be proposed analytical edits until Period 11 2019.)

**For FY 2020:**

1. Revised exception list to add Credit Cohort Year attribute domain value “**2020**” to **Validation 27**.
2. Revised exception list to add Credit Cohort Year attribute domain value “**2021**” to **Validation 27E**.

**Brian** presented *Budget Accrual & Reconciliation (BAR) Guidance*. The BAR Working Group Committee has met several times and had many good conversations; if you would like to be added to this committee, contact **Brian**. The BAR Crosswalk is not included on the TFM Publication Website; rather, it is intended to serve as a guide and to present the most common scenarios. All agencies have their own unique activities, so they should use discretion when preparing the reconciliation. There is a separate item listed for the BAR Crosswalk on the USSGL Program Website.



The following changes were made to the BAR:

1. **Footnote 14 and 15** were added to USSGL account **161100**, “Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service.”
2. USSGL accounts **220000**, “Liability for Unpaid Insurance Claims,” and **220500**, “Liability for Unearned Insurance Premiums,” were added to the Other Liabilities Section of the BAR.
3. **Footnote 19** was added to USSGL account **425300**, “Prior-Year Unfilled Customer Orders With Advance – Refunds Paid.”

**Brian** presented *Gains/Losses on Foreign Currency Exchange Rate Fluctuations*. **Brian** thanked **Scott Young** and **Teresa** for their help with this scenario. Previous USSGL Guidance had focused on gains and losses of foreign currency at the end of an accounting period; this guidance focuses on transaction level guidance between the time of obligation and the time of disbursement. This scenario applies only to agencies that receive their budgetary resources through appropriations; they must absorb any foreign currency fluctuations within the same TAS. The following new TCs are proposed due to this guidance: TCs **B450**, **B452**, **D618**, and **D626**.

**Brian** presented *G-Invoicing Program Guide*. **Chris** stated that G-Invoicing Release 2.2 was deployed on March 4, 2019; because of this, G-Invoicing is now PIV Card enabled. G-Invoicing Implementation Plans are due June 28, 2019 and the G-Invoicing Mandate is June 30, 2021. G-Invoicing Release 2.3 will happen in August 2019 and will include performance. G-Invoicing is not an accounting tool; it is a communication brokerage between agencies.

**Brian** thanked agencies that submitted feedback on the Program Guide, specifically **GSA** and **SSA**. Some formatting and language changes were made to the guide due to this feedback. In addition, a version history was added to page 2 of the Program Guide describing the releases and changes that happened with each release. The Program Guide will continue to be updated to reflect the USSGL impacts of future GTAS Releases. **Teresa** expressed concern that no budgetary entries are reflected in the G-Invoicing Program Guide; **Chris** stated that **Fiscal Service** is looking into the possibility of adding the budgetary entries to the Program Guide. However, the TCs are listed, so agencies can refer to those to see the budgetary impact.

**Luke Sheppard (Fiscal Service)** presented *GFRS Data Entry and FR Note Crosswalk Update*. **Chris** explained that agencies are no longer required to enter data into GFRS; this information will be captured in another fashion. **Luke** explained that the Closing Package was designed to tell **Fiscal Service** how data transfers from OMB Circular A-136 Statements to Reclassified Statements. The elimination of the Closing Package has not removed that requirement; **Fiscal Service** will use various sources to compile that data. **Fiscal Service** is currently working on compiling a data hierarchy and a plan for getting the information into the system. Currently, 9 teams within the Financial Report and Advisory Division (FRAD) are each working on compiling different notes; these teams are currently looking at FY 2018 data and deciding the best way to compile this information from AFRs, GTAS, and agency communication. These 9 teams will go through the data hierarchy and populate as much information as they can; there will be approximately a 2-week time period at year-end for the teams to compile this information. Because of this, it is very important for **Fiscal Service** to have a current agency contact; a data call will be sent out soon to all agencies requesting a contact. A dry run on FY 2018 data will happen June 3 - 13, 2019; the data call should list an agency contact for both the June time period and year-end.



### **MEETING ROUNDTABLE:**

**Chris** told agencies that **Michele** would be leaving **Fiscal Service** on May 10, 2019; he thanked her for all her contributions and assistance to the USSGL Team and **Fiscal Service**.

**Michele** said that an updated *Cheat Sheet* would be added to the USSGL Website soon; there are minimal changes to the *Cheat Sheet* for FY 2019. In addition, **OMB** has requested that the *Schedule F – Budget Balance Sheet Crosswalk* be added to the USSGL TFM Supplement; currently this document is listed separately on the USSGL Program Website. **Fiscal Service** is looking at the best way to add Schedule F to the USSGL TFM Supplement.

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

**Chris** concluded the meeting.

### **Attendees:**

Andrew Morris, Bureau of the Fiscal Service

Brian Casto, Bureau of the Fiscal Service

Chris Beck, Bureau of the Fiscal Service

Dan Adams, Bureau of the Fiscal Service

Jerome Jackson, Bureau of the Fiscal Service

Kathy Wages, Bureau of the Fiscal Service

Luke Sheppard, Bureau of the Fiscal Service

Marlana White, Bureau of the Fiscal Service

Michele Crosco, Bureau of the Fiscal Service

Regina Epperly, Bureau of the Fiscal Service

Tia Harley, Bureau of the Fiscal Service

Scott Young, Department of Defense

Cassandra Pulliam Watkins, Department of the Treasury

Andrea Stanley, General Services Administration

Cindy Scharf, Library of Congress

Stacey Pham, Office of Management and Budget

Teresa Tancre, Office of Management and Budget



Valeria Spinner, Office of Management and Budget

Deron Smallwood, Small Business Administration

Rachel Beasley, Small Business Administration

**Agencies via Conference Call:**

Bureau of the Fiscal Service

Department of Agriculture

Department of Defense

Department of Energy

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 Trade Commission

General Services Administration

Government Accountability Office

Library of Congress

National Aeronautics and Space Administration

National Labor Relations Board

National Science Foundation

Office of Management and Budget



Office of Personnel Management

Railroad Retirement Board

Small Business Administration

Smithsonian Institution

Social Security Administration

U.S. Environmental Protection Agency