



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

December 5, 2019

LOCATION: Call-In Only

TIME: 9:00 a.m. to 11:30 a.m.

HANDOUTS:

- Summary of Changes
- New/Updated Loan Guarantee Liability Transactions Codes
- Part 1, Section IV, Fiscal Year (FY) 2019 and Part 2, Section IV, FY 2020:
Attribute Definition Report
- Part 1, Section IV, FY 2019 and Part 2, Section IV, FY 2020:
Attribute Table
- Part 1, Section V, FY 2019 and Part 2, Section V, FY 2020:
Statement of Budgetary Resources
SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and
Financing Schedule
- Part 1, Section VII, FY 2019:
Validations Summary
- Part 1, Section VII, FY 2019 and Part 2, Section VII, FY 2020:
Validations Detail
Edits Detail
- Part 2, Section VII, FY 2020:
Edits Closing
- General Fund Receipt Account Guide
- Continuing Resolution Guidance
- Spectrum Auctions Program: Federal Communications Commission
- Cancellation Cheat Sheet

GENERAL ITEMS:

Supervisor, **Andrew Morris (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Brian Casto (Fiscal Service) presented *New/Updated Loan Guarantee Liability Transaction Codes*. Earlier this year, the USSGL Team received credit reform questions on how to account for specific loan guarantee liability activities. The following modifications and new Transaction Codes (TC) are proposed for FY 2020:

1. Modify the description of TC **C428**.
2. Add TC **B417**.



Scott Young (DOD) asked why, on TC **C428**, is USSGL account **131000**, “Accounts Receivable,” being used, rather than USSGL account **137100**, “Administrative Fees Receivable - Loans.” **Andrew** replied, it would depend on what type of receivable it is, and **Fiscal Service** would be willing to take a look at this issue.

Scott then asked whether there was a list somewhere of the Treasury Appropriation Fund Symbol (TAFS) to which Credit Cohort is applicable; **Kim Klein (DOE)** stated that, if the TAFS is related to a loan financing fund with a D or G attribute domain value, then it has to have a Credit Cohort Year attribute domain value. **Scott** then asked **Kim** whether he could reach out to her directly.

Kent Linscott (Fiscal Service) presented changes to the *Attribute Definition Report for Part 1, FY 2019 and Part 2, FY 2020, Section IV*, all to the Disaster Emergency Fund Code Attribute. These included the Revised Disaster Emergency Fund code attribute domain value from “F – Disaster and Emergency Item 5” to “F - Emergency Public Law 116-26,” added attribute domain value “I – Disaster and Emergency Item 9,” and added attribute domain value “J – Disaster and Emergency Item 10.” These changes were incorporated so that there are four remaining unused attributes at all times. **Kent** stated he would not discuss the changes to the Attribute Table because they will be covered in the Budgetary Crosswalk “*SF 133: Report on Budget Execution and Budgetary Resources & Schedule P Budget Program and Financing Schedule*,” and he did not want to duplicate that presentation.

Regina Epperly (Fiscal Service) presented *Part 2, FY 2019 and Part 2, FY 2020, Section V: SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule*. Regina said there are a lot of changes on the Summary of Changes (SOC) for the SF 133 & Schedule P; the majority of them are due to permutation changes. These permutation changes were approved by **Office of Management and Budget (OMB)** when specific agencies requested the changes. The changes that apply to several agencies are summarized below:

1. FY 2019 & FY 2020 Attribute domain value changes: Added Authority Type attribute domain value “P/S” to USSGL accounts **417100**, “Non-Allocation Transfers of Invested Balances – Receivable,” **417200**, “Non-Allocation Transfers of Invested Balances – Payable,” and **417300**, “Non-Allocation Transfers of Invested Balances – Transferred,” to lines 1000, 1020, 1060, 1080, 1120, 1121, 1203, 1220, 1221, 1711, 1810, 1952. For FY 2020 only, on the SF133 you will see the change on memo lines 5311, 5313, 5314. All lines may not have both “P and S;” some lines will only have “P” or “S.”
2. Revised Reimbursable Flag attribute domain value from “D” to “D/R” for USSGL account **415100**, “Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority,” **415200**, “Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances,” **422500**, “Expenditure Transfers From Trust Funds – Receivable,” and **425500**, “Expenditure Transfers From Trust Funds – Collected,” to lines 1022, 1720, 1800, 1801, 1820, 3060, 3070, 3090, 4050, 4120, 4142.

Teresa Tancre (OMB) highlighted the possible issue that when agencies see new permutations added to the crosswalks, some of them may think they have another opportunity to put something in and submit it with their Adjusted Trial Balance (ATB). Anywhere on the crosswalk where there is a Footnote 6 or 7, they are limited to specific TAFS; no other agency will be permitted to use those permutations. **Regina** verified those are limited through edits or validations, and they are for very specific agencies. **Teresa** stated she hoped they are finished getting permutations from agencies, but if an agency feels it had one and didn’t communicate it, to please reach out to **Teresa** or the GTAS Team. There are some possible modifications in OMB Circular No. A-11 that may address some of the time limited permutations; if you feel you have one, please get it **Teresa** ASAP.



Regina presented *Part 1, FY 2019, and Part 2, FY 2020, Section V: Statement of Budgetary Resources (SBR)*. Any changes on the SBR were to keep certain lines on the SBR tying with specific lines on the SF133/Sch P. Those changes are summarized below:

For FY 2019 & FY 2020: Added Authority Type Code attribute domain value “P/S” to USSGL accounts **417100**, **417200**, and **417300** on lines 1051, 1290, and 1890.

For FY 2020 only: Added Fund Type attribute domain value “ER/ES” to USSGL account **438500**, Temporary Sequester Returned for Cancellation,” on line 1051.

Daniel Adams (Fiscal Service) presented *Part 1, FY 2019, and Part 2, FY 2020, Section VII, Edits and Validations*.

FY 2019:

1. Validation 32E: Added pass exemption for TAS 014 069 X 0500 006.
2. Validation 38E: Added pass exemption for TAS 069 2012 2013 0143 000.
3. Validation 44: Added USSGL account **439730**, “Appropriations Temporarily Precluded From Obligation.”
4. Validation 44E: Added pass exemptions for U.S. Department of Interior (DOI) TAS.
5. Validation 51E: Edits and exemptions for U.S. Department of Housing and Urban Development (HUD) and U.S. Department of Defense (DOD).
6. Validation 65E: Added pass exemption for the fund family 014 2240.
7. Validation 70E: Added pass exemption for TAS 020 20192020 5445 000...
8. Validation 71E: Added pass exemptions for TAS 069 X 8106 000, TAS 069 X 8107 000.
9. Validation 80: Added DEF codes “I” and “J.”
10. Validation 94: Added pass exemptions for U.S. Department of Labor (DOL) TAS.
11. Validation 99: Removed USSGL account **438300**, “Temporary Reduction - Prior-Year Balances.”
12. Validation 99E: Added pass exemptions for multiple USSGL accounts
13. Validation 105: (FY 2019 only) Created validation to restrict the use of USSGL account **438500** on unexpired TAS.
14. Validation 105E: Added pass exemptions.
15. Edits 4: Added Authority Type attribute domain values “P” and “S” for USSGL accounts **417000** and **417200** and Authority Type attribute domain value “P” for USSGL account **439701**, “Appropriations Temporarily Precluded From Obligation - Prior-Year;” removed USSGL account **435400**, “Appropriation Withdrawn.”
16. Edit **68L**: Added BETC “SRRTYEDR.”

FY 2020:

1. Validation 99: Added USSGL accounts **422500** and **425500**; Removed USSGL account **438300**
2. Validation 99E: Added pass exceptions for multiple USSGL accounts and removed pass exemption for USSGL account **438300**
3. Edits 21: Added Authority Type Codes “P” and “S” for USSGL account **417300**.

Dan stated that all changes are listed on the SOC. For all of the different exemptions that came in, mostly through scripts at year-end, the **Bureau of the Fiscal Service** and **OMB** evaluated to decide whether exemptions were needed. Any that are listed twice went in at different times.



Andrew mentioned that the General Fund Receipt Account Guide is a large document; therefore, it is being divided in parts to be presented. Scenarios 1-3 will be presented today.

Regina presented *General Fund Receipt Account Guide (GFRA)*. This scenario was published on the USSGL website in August 2007. Some of the main items updated are the financial statements and any references to be in line with current guidance. The main change is the addition of any transaction between the General Fund and the GFRA. In addition, the reciprocal categories (RC) have been added so you will be able to see exactly what is eliminating with each other.

Scenario #1: Custodial Statement Collections: Collection of Non-Exchange Revenue: Taxes. **Michele Croscio (IRS)** asked if there were any changes to the flow chart on page 11. The changes were mainly layout and alignment changes, no content changes. **Regina** then went on to say that on page 23, transaction 5, USSGL account **583100**, “*Contra Revenue for Taxes Individual*,” replaced old USSGL account **5809**, “*Contra Revenue for Taxes*,” which was deleted in 2008. On page 36, USSGL account **532400**, “*Contra Revenues for Penalties and Fines*,” took the place of USSGL account **5329**, “*Contra Revenue for Penalties, Fines, and Administration Fees*.” Then on page 36, Transaction #3, USSGL account **136700**, “*Allowance for Loss and Penalties & Fines-Not Otherwise Classified*,” replaced **1369**, “*Allowances for Loss on Penalties, Fines, and Administrative Fees Receivable*.” USSGL account **1369** was deleted in 2009. Regina requested agencies review and send any comments in the next few weeks. Regina also thanked her co-workers with the General Fund Team at **Fiscal Service** for their help.

Bruce Henshel (Commerce) commented that transaction number 5 on page 23 of the handout was confusing, because USSGL account **583100** was specifically for taxes, but the description for the transaction seemed as if it could be for items other than taxes. **Andrew** replied that the scenarios usually show an example type of transaction and then follow that example all the way through. **Andrew** agreed that a situation outside of taxes may apply, however. He is open to doing additional guidance on GFRA. **Michele** asked whether a reference to taxes could be added in the background; **Regina** replied that for Scenario 1, the title states that the scenario is specifically for taxes. **Andrew** asked that any additional comments or questions be submitted by mid-January.

Regina presented *Continuing Resolution Guidance (CR)*; it is new guidance that is not currently on the USSGL website, that **Michele** had previously presented at an IRC meeting in September 2018. Since that time, there have been very minor changes to the description at the beginning. **Fiscal Service** worked with **OMB** for those updates to the descriptions.

Situation 1 is General Fund Expenditure TAFS, and Situation 2 is Special Fund Expenditure TAFS. **Eileen Parlow (SEC)** asked whether it was going to be effective for FY 2019 or FY 2020. **Regina** confirmed that it would be effective FY 2020. **Andrew** asked the agencies to submit any comments soon, because he would like to publish this on the website around Christmas. **Regina** also thanked **OMB** for their help with this Situation. **Michele** asked what FPA (F1XX) stands for; whether it is a TAS or main account; **Andrew** replied it is as main account. **Eileen** asked whether the GFRA guidance would also be effective FY 2020; **Andrew** replied yes. **Cindy Sharp (LOC)** stated that this appears to be for agencies with OMB apportionment, and the USSGL accounts for agencies not subject for apportionment are not listed; does it need revision to say it does or does not apply to those agencies? **Teresa** replied that the issue is not that it is subject to apportionment; the issue is whether you have funds that are included in the appropriations bill. Those agencies would do their own calculations and have discussions with their OMB examiners. **Teresa** suggested to **Regina** that perhaps an additional section be included for the Judicial and Legislative branches that are under CR but are not apportioned. **Teresa** stated she doesn't see why this can't be finalized, then have additional conversation on an additional section. **Cindy** asked whether this scenario should have



something saying that it does not specifically apply to Legislative and Judicial Branches. **Teresa** said she does not have a problem with that.

Kent presented *Spectrum Auctions Program: Federal Communications Commissions (FCC)*. This was originally published in May 2017, since that time there have been changes made that need reflected in the document. The changes include footnotes added to transactions 4 and 10b to document the practice of netting proceeds for a bidder participation in both Forward and Reverse Auction process. The other change is due to Ray Baum's Act of 2018, that requires all upfront payments received by FCC for these Spectrum Auctions be deposited with Treasury rather than a non-Treasury Financial Institution. Therefore, throughout the scenario USSGL account **113500**, "Funds Held Outside of Treasury," has been updated to **101000**, "Fund Balance with Treasury." All financial statements were also updated to current USSGLs. **Kent** thanked **Tim Siekierka (FCC)** and the other folks at **FCC** for their assistance with this scenario. **Tim** also thanked **Kent** for all of his hard work on this update and also thanked **Teresa** for her help.

Regina presented the *Cancellation Cheat Sheet*. It is usually updated every year, and was published on the website in August 2019, so that agencies would have it available for year end. The only change is on page 6: Addition of Situation 10: this added USSGL account **435400**, "*Appropriation Withdrawn.*" **Regina** thanked **OMB** for all their help updating the document.

MEETING ROUND TABLE:

Andrew stated that, in the near future, **Federal Accounting Standards Advisory Board (FASAB)** will have a technical bulletin coming out regarding intragovernmental losses on accounts receivable. No changes have been made yet, or finalized, but once it is, it is something we will be looking at and collaborating with **OMB** to make sure budgetary and proprietary USSGL accounts stay in line with new guidance.

Jeff Taberner (Fiscal Service) explained the USSGL Team worked to develop FR notes crosswalks, and we will be putting them on the website in the upcoming months.

A contractor from **Veterans Affairs (VA)** asked whether the definition for USSGL account 615000, "Expensed Asset," could be changed so that it is not exclusive to Federal Vendors. **Andrew** asked him to send an email about the issue and the USSGL Team would take a look at it.

Someone from the audience asked when Bulletin No. 2020-08 would be published; **Andrew** stated it will be published on December 19, 2019.

Bethany Joseph (DOE) requested the draft attribute table be emailed to her when it is available. She also asked whether USSGL account **425200**, "*Reimbursements and Other Income Earned – Collected,*" will only be reimbursable. **Teresa** confirmed that it will, and **Regina** confirmed it will be effective FY 2021.

Rachel Beasley (SBA) had questions about the Budget and Accrual Reconciliation (BAR), and any future discussions planned. **Andrew** stated from the Fiscal side it is an ongoing discussion and he anticipates guidance to become more comprehensive as the fiscal year goes along. Any changes to the BAR Guidance will be presented to the IRC. Also, a working group might become involved to ensure the guidance will be more comprehensive. **Eric Schneider (VA)** stated that he agrees that a working group would be very helpful so agencies can ensure they are on the same page with other agencies. **David Surti (DHS)** explained that auditors had several questions about the BAR.

Andrew reiterated that Bulletin No. 2020-08 is planned to be published on December 19, 2019.



Meeting Wrap-Up:

Andrew 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 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 Transportation

Department of the Treasury

Department of Veterans Affairs

Environmental Protection Agency

Federal Energy Regulatory Commission

General Services Administration

Internal Revenue Service

Library of Congress

Millennium Challenge Corporation



National Aeronautics and Space Administration

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Office of Personnel Management

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Social Security Administration