

U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

November 29, 2023

LOCATION: Call in only

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

HANDOUTS:

- Summary of Changes
- Governmentwide Accounting Experience
- Scenario Overview & Rollover Publish Update
- Part 1 & 2, Section III, Fiscal Year (FY) 2024 & 2025: Budgetary Transaction Codes
- Part 1 & 2, Section III, FY 2024 & 2025: Proprietary Transaction Codes
- Part 1 & 2, Section IV, FY 2024 & 2025: Attribute Table and Attribute Definition Report
- Part 1 & 2, Section V, FY 2024 & 2025, SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 1 & 2, Section V, FY 2024 & 2025: Statement of Budgetary Resources
- Part 1 & 2, Section VII, FY 2024 & 2025: Validations Summary, Validations Detail, Edits Detail, Edits Summary, and Edits Closing

All handouts can be found at <https://fiscal.treasury.gov/ussgl/resources-meeting.html>

GENERAL ITEMS:

Steve Riley (Fiscal Service) welcomed everyone to the IRC Meeting and asked everyone to cite their attendance in the meeting chat.

AGENDA ITEMS:

Chad Morris (Fiscal) presented *Governmentwide Accounting Experience*. **Chad** stated that there is a new training opportunity offered, as we have compiled a list of things over the years that will benefit agencies based on issues or questions that have come up. We will cover Treasury Account Symbol (TAS) and Agency Location Code (ALC) in January, Business Event Type Codes (BETCs) in February, and Central Accounting Reporting System (CARS) classification & reporting in March. To see the dates and times, please refer to the handout.

Scott Young (DOD) asked whether these trainings would count towards Continuing Education (CE) credits.

Chad stated that it will not count for CE, but we could research this for future trainings.

Josh Hudkins (Fiscal) presented *Scenario Overview/Rollover Publish Update*. **Josh** briefly touched on every scenario. Agencies can get a better understanding of where each scenario is at when looking at the handout. If there is any agency that has knowledge on any of these topics or special interests, please reach out and we can include you when creating and updating these scenarios.

We will post our final TFM publish documents, as well as our final FY 23 crosswalks, in our archive section of our website. These crosswalks will include any adhoc publishes that we did **after** the Bulletin 2023-11 publish.

Brian Casto (Fiscal) presented *Lessor Lease Receivable Update*. **Brian** stated that an agency had asked about the language used in USSGL account **193000** “Lessor Lease Receivable”. The first sentence brought the confusion with the nature of payments. We will reuse language from Statement of Financial Accounting Standards (SFAS) 54, and the definition should say “This account should be used when a lessor measures the lease receivable at the present value of lease payments to be received for the lease term.” There will also be some updates to TC references in the lease scenarios on the website.

Regina Epperly & Kent Linscott (Fiscal) presented *Part I & II, Sec III, Budgetary Transaction Codes*. Please refer to the handout for a list of all the changes.

Ely (Interior) asked whether proprietary account **310300**, “Unexpended Appropriations - Transfers-Out,” could be added to TC A426; **Teresa Tancre (OMB)** replied that she would like to meet to understand the accounts that are involved before any modification can be made. **Ely** said that he will email the USSGL group and OMB to get the talks started.

Brian & Jeff Taberner (Fiscal) presented *Part II, Sec III, Proprietary Transaction Codes*. Please refer to the handout for a full list of all of the additions and modifications.

Scott asked whether TC A203 was only applicable to special and trust funds. **Jeff** answered, “yes and as part of the scenarios being updated, some of these TCs will be looked at to be sure that our definitions match.”

Kent presented *Attribute Definition Report & Attribute Table*. For a full listing of all the changes, please refer to the handouts.

Michele Crosco (IRS) asked whether USSGL account **479010**, “Anticipated Reinstated Orders – Obligations, Unpaid” should also have the credit cohort year. **Teresa** replied that, if it is a financing account, it should have a cohort year. **Regina** stated that we will double check that before our publish.

Regina presented *Part I & II Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes*. **Regina** noted that there are a lot of changes, so please refer to the handouts and feel free to reach out with any questions.

Heather Six (Fiscal) presented *Part I & II, Sec V Statement of Budgetary Resources*. **Heather** stated that there are a lot of changes in these, as well, so please refer to the handouts and feel free to reach out with any questions.

Dan Adams (Fiscal Service) presented *Parts I & II, Section VII: Edits and Validations*. **Dan** mentioned that there are a lot of changes, so please refer to the SOC and the individual handouts. There are also some changes we were alerted about after the handout was created. We will update our handouts to reflect those additional changes and will be sure to include them in our publish.

Teresa stated that there is a new edit to be added. During budget season, there were a couple of agencies that had re-estimated loan subsidies and they reported the outlays and balances; these agencies requested that there be an edit created to focus on outlays from balances. This edit will be a combination of edits 96 and 97 when looking at discretionary and mandatory, and will look at total resources and obligated balances that could be outlaid in the subsequent Fiscal Year, or in the Fiscal Year that it is classified as unobligated or obligated. It will be proposed analytical for period 4 and then will go fatal period 8. Also, on edit 200, we will need to add USSGL account **479010**.

Dan also mentioned that some of the files, when pulled and put through our new macro, do not have a space removed in some of the blank cells; the old macro process used to take that space away. **Georgia Weindling** replied

that, if you use the “find replace” function, you can go through and replace all those spaces with nothing, and it will solve the issue.

Teresa wanted to thank all agencies in helping us reach various goals. The GTAS revision window was very quiet compared to past years. When the window closed last year, there were 17 agencies that needed extensions and this year there were only 8.

Questions asked in the chat:

It was asked whether any required updates are anticipated to today's TROR reporting?

Brian answered we do not anticipate any updates to the TROR. “The Reporting Instructions have not changed.”
<https://www.fiscal.treasury.gov/debt-management/resources/debt-management-governmentwide-reports.html>

MEETING ROUNDTABLE:

We would like to recognize and thank Scott Young for his time in various projects governmentwide, helping the USSGL team, and helping OMB on DOD-specific issues. Scott is retiring and we wish him the best in his future endeavors.

Meeting Wrap-Up:

Steve concluded the meeting.

Agencies via Conference Call:

AOC

ATF

Commerce

DHS

DOD

DOE

DOI

DOJ

DOL

Education

EXIM

FASAB

Federal Judiciary

FERC

FHWA

FPSC

FSU

GAO

GSA

HUD

ICE

MCC

NARA

NASA

NLRB

NRC

NSF

Patent and Trademark Office

RRB

SBA

SEC

Small Agency Council

SSA

State

Transportation

Treasury

USACE

USAGM

USAID

USDA

USPS

VA