

# U.S. Standard General Ledger (USSGL)

## Issues Resolution Committee (IRC) Meeting Minutes

**April 18, 2024**

**LOCATION: Call in only**

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

### **HANDOUTS:**

- Summary of Changes
- OMB Update
- Scenario Overview
- Non-Expenditure Transfer Updates
- Proposed USSGL Budgetary Account Revisions and Additions
- Proposed Proprietary USSGL Revisions
- USSGL Draft Voting Ballot #24-02
- Part 2, Section III, FY 2025: Budgetary Transaction Codes
- Part 1, Section III, FY 2024: Proprietary Transaction Codes
- Part 1 & 2, Section IV, FY 2024 & 2025: Attribute Table
- 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
- GTAS Edits 125 through 132
- USSGL TFM Board Member Survey

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 note their attendance in the meeting chat.

### **AGENDA ITEMS:**

**Teresa Tancre (OMB)** presented *OMB Updates*. **Teresa** stated that OMB is reviewing all the comments and proposals from the agencies for OMB Circular No. A-11. We are in the process of going through them all and we will be getting back to those who made proposals to let you know the status. The next step is that a package is going to be developed and the ones that require issue papers will have them. Some will have a little more information and others will be what is called a point just saying that yes, we are going to make that change. In late April or beginning of May is when those will go out and agencies will have the ability to respond.

The abnormal balance project for SGL **488100** "Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid" and **498100** "Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid" will have a debit/credit and the abnormal balance of debit is for permutations that are coming through your adjusted trial

balances where the Budget Object Class (BOC) is causing it to be abnormal. The SGL's must have a normal balance at the TAS level.

There is an update to the phase 3 USSGL accounts. **480100** "Undelivered Orders - Obligations, Unpaid" and **490100** "Delivered Orders - Obligations, Unpaid" are going to be removed from the report. They are no longer a part of validation 122. While the BOC can cause an abnormal balance, these SGL's can also be abnormal during pre-closing but there are edits to ensure that once you go through closing your ending balance will be normal for the beginning balance. We are retaining **480200** "Undelivered Orders - Obligations, Prepaid/Advanced" and **490200** "Delivered Orders - Obligations, Paid" because these SGL's can still be abnormal at a BOC level and you can apply to request a validation for the BOC level, and there are edits to be sure that this is a normal balance at the TAS level.

Validation 46 was put in place to prohibit a federal agency from using GTAS federal or non-federal code value "E" when you are doing your GTAS submissions. Accounts can get an exception but those are based on your legal council's opinion that hopefully in the future will have the review of OMB's legal counsel as to whether your agency should be using that domain value for that TAFS. At this time, if you have any new treasury account where you feel that you should be able to report "E", please do not start recording this in the agency financial system based on your own legal council's opinion. Any new TAFS must have the package submitted so that OMB's legal council can review it. If they agree they will reach back out to the agency, and it will be added to the exception list to validation 46. At that time, you can go forward with reporting the activity into GTAS and financial system. If you have an account that is not currently on validation 46 exception list, do not start recording and then come to OMB and request the validation. It needs to be first.

**Kim Carrol (Education)** stated that for USSGL account **480200** there are occasions where things go negative or opposite sign due to some accounts that have records first in loans and if we continue to see that towards the end of the year that we will need to reach out and ask about edits relating to that.

**Teresa** stated that she would like to talk offline regarding the current situation and that they will then loop Treasury in.

**Bob Smalskas (GSA)** asked how long the OMB review process is expected to take.

**Teresa** said that she does not oversee the process but there is a schedule that will be coming out in the next couple of weeks explaining that.

**Ken Kirtley (GSA)** asked about getting an offline meeting with Teresa about the OMB Circular No. A-136 regarding the Statement of Budgetary Resources.

**Teresa** said that she would like to include Carol Johnson in those meetings since a lot of that guidance is now a part of OMB Circular No. A-11.

**Josh Hudkins (Fiscal)** presented *Scenario Overview*. **Josh** briefly touched on every scenario. Agencies can get a better understanding of where each scenario is at while reviewing 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.

**Teresa** mentioned that the transfer of prior-year balances gets addressed in the non-expenditure transfer scenario so that it can be removed from the list. She also stated that as we work through these scenarios with Josh's group, we are looking at sections of OMB Circular No. A-11 and aligning tables that match with the scenario and appendix F. We are also working with the Budget and Appropriation Analysis Section (BAAS) group with the appendix that is attached for the TFM for the net module. This will allow that the agency user will have a consistent path on how to do things.

**Alex Abshire (Fiscal)** stated that if you are not in GTAS that often to please log in at least once every 90 days so that your access stays active, and you will stay on the email chains for the important GTAS information. With the change to the new user authentication system, you do not receive a warning before access goes inactive. After 120 days, your access will be gone, and you will get an email notifying you about it. You will then have to go through the whole process to regain that access.

**Kent Linscott (Fiscal)** presented *Non-Expenditure Updates*. **Kent** stated that the latest version with the last 2 parts is out for review and comments. There have been several changes to existing transaction codes as well as additional ones coming in. Please look at the handout to see the changes and additions. The updates are for clarification purposes in some instances. Users will see these changes also in the draft version of the scenario that is out for review. Additional discussion on new USSGL's will be presented in upcoming parts of this meeting. **Kent** pointed out that most of the transaction codes being updated are updated in pairs so that we show the update for both the transferring agency and the receiving agency. **Kent** spoke on the updates to USSGL's 423100, "Unfilled Customer Orders With Advance – Transferred – No Offset" and 423110, "Unfilled Customer Orders With Advance – Transferred – With Offset" and the differences between "with offset" and "without offset" and went over the attributes and the crosswalk placement for these two USSGLs.

**Heather Six (Fiscal)** presented *Proposed USSGL Budgetary Account Revisions and Additions*. **Heather** stated that there are 12 proposed USSGL updates or new USSGLs and referenced them all being on Ballot #24-02 and to please refer to the handout for the full listing. **Heather** went over the justifications for the updates including but not limited to separating current-year and prior year and removing Army Corps of Engineers reference, due to Department of Interior also using a certain series of USSGLs. **Heather** also referenced the transaction code, attributes, and crosswalk placement being listed on the handout.

**Brian Casto & Kyle Moore (Fiscal)** presented *Proposed USSGL Proprietary Account Revisions*. **Brian** stated to look at the handout for a better understanding of all the changes. First, we want to look at SGL 119000, "Other Cash." 119000 was not intended to capture cash held outside of Treasury General Accounts (TGAs). There are existing SGLs within GTAS Edit 5 for Funds Held Outside of Treasury (FHOT) cash that encompass all FHOT activities, and Other Cash is not needed here.

Foreign Currency: The TGA is in US Dollars and doesn't contain any foreign currency holdings unless an agency converted them. When that conversion does happen and transactions come in from International Treasury Services (ITS), those amounts are already converted into US Dollars before getting reported in the TGA's system of records.

USSGL account 120000, "Foreign Currency" will be added to GTAS Edit 5 in future months. It will NOT initially be FATAL, to give agencies time to adjust and report in Central Accounting Reporting System (CARS.) If you are thinking you have cash that's outside of a TGA, and need to record in the correct SGL account, let me know and we can setup a meeting with **Chad Morris** and his cash group to discuss. If you're not familiar with CARS or need help assigning an FHOT BETC to your TAS, let **Chad Morris/Joe Gossett** know, or let me know and I can point you in their direction.

**Bruce Henshel (Commerce)** asked what the definition of a Non-Treasury General Account (TGA) was and if it was defined somewhere out on any of the guidance.

**Brian** stated that the definition for a Non-TGA is not our there but [Treasury General Account](#) has the definition of a TGA.

**Kyle** stated that while working on the Reductions Scenario we found that that the definition of SGL 299100 needed to also include reductions that are waiting to be processed via capital transfer to give the definition a little more clarity.

**Bruce** asked if the beginning of SGL **299100** “Other Liabilities – Reductions” could be looked at because the beginning sentence seems out of place.

**Teresa** stated that while it is a proprietary entry, she does support removing the first sentence.

**Josh** stated that it would be looked at and relayed to the IRC meeting.

**Teresa** touched on the topic involving TGA. The terminology was put together back in the early 2000’s when OMB was asking for Fiscal’s assistance for Cash and Investments Held Outside Treasury guidance to be able to incorporate balances outside of the federal government and being able to present them in the budget since they are still federal assets. There was not anywhere the Non-TGA was defined when the guidance was created, but the responses that were provided with our counterparts are aligned with the intention of those terms.

**Josh** presented *USSGL Draft Voting Ballot*. **Josh** announced that the voting ballot would go out on May 1st and are due by May 8th at noon. If there is an agency that is going to vote no on something, please reach out first for discussion in case it is an agency-specific change.

**Teresa** wanted to highlight that besides the **423100** “Unfilled Customer Orders With Advance – Transferred” the distinctions between current/prior-year are because Interior also needs to use those SGLs and for their specific situation, they need the distinctions which is why these are being proposed on the ballot.

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

**Brian** presented *Part I & II, Sec III, Proprietary Transaction Codes*. Please refer to the handout for a full list of all the additions and modifications. **Brian** did want to point out that there are more accounts than are listed on the handouts as he wanted to save space. He just wanted to show the changes that are being made and take out the things that are not changing since there are pages of SGL accounts being used that we are referencing.

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

**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** presented *Part I & II Section V: Statement of Budgetary Resources*. **Heather** said for a full listing of all the various changes, please refer to the handout.

**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.

**Teresa** said that Non-Expenditure Transfer (NET) edits have been expanded in the max A-11 database. This year our expectation is that we will be edit checking all NET lines which is why we are working to update those edits. She then asked if these could go fatal in period 8 instead of 7 for edits 37, 38, and 39.

**Dan** said yes the edits can go fatal in period 08.

**Michael Boone (Fiscal Service)** presented *GTAS Edits 125 through 132*. **Boone** stated that this currently applies to about 20 entities, so this does not apply to everyone. Please look at the handout as it lists all the information including how you fail an edit, how to know if your entity has a Credit Reform appropriation, and GTAS Edit Detail Reports for Loan BETC edits 125-132. If you are still reporting string TAS, please contact the Cash Accounting Branch sooner rather than later to become a component TAS reporter which will allow you to do the CTA reclasses

if you are failing the edits but more importantly it allows you to get the correct BETC used on the front end which will drastically reduce the amount of reclasses that you will have to do.

**Teresa** asked when these requests come through GTAS override exercise, who is going to be reviewing these.

**Michael** stated that there is a Subject Matter Expert (SME) that is in the General Fund as well as working with Alex Abshire and OMB to work through why it failed and if an override can be granted.

**Teresa** would like to have something that says OMB needs to sign off since it is budgetary. Based on period 5 data, how many agencies as a total have failed edits that are outstanding.

**Michael** stated that we do the analysis quarterly. For quarter 1 about half the agencies are 100% compliant, there are some that are very close, and there are many that have reached out this past quarter to look at their quarter 2 data in a couple weeks that they should be 100% compliant.

**Teresa** is concerned with the impact of having this go fatal at the date designated and to please reach out with the credit crew.

**Kristin Salzer (Commerce)** stated that she would agree, they are working through GTAS issues and have credit reform. Having more fatal errors is going to prevent them from getting the reports that OMB needs.

**Michael** said that he understands and wanted to note that their agency was 100% compliant for quarter 4 of FY 23.

**Josh** presented *USSGL TFM Board Member Survey*. **Josh** mentioned that if you look at the handout it will show you a list of the questions as well as some screenshots to give a visual of what is being talked about. We are wanting to reach out to agencies to see if there is anything that we currently put out that are not useful. This is to see if anything can be streamlined or changed to better assist. None of the questions are a definite change, we are just wanting feedback to see how we can better use our time in assisting the agencies.

**Steve** wanted to echo that the way we consume information now is very different than in the past. Previously the TFM was printed off and had a copy of it on their desk where now it is a search and find. We are just trying to figure out how to best present information.

**Teresa** said that while agencies do not interface with GTAS, we want to remind folks that the data you are putting into GTAS is supposed to be the same data residing in the agency financial systems. When you adjust that data in GTAS, and you don't make the changes in your systems then we are not getting to the core issues. Please let the data flow into GTAS, if there is an issue work with Fiscal and OMB to help get through the issues.

**Al Buck (USAID)** wanted to ask about edits 37 and 38 and see if the edit might be updated and given as a proposed analytical with the new programming before it goes fatal so the agencies could see the impact before going fatal. Also going back to the proprietary SGL changes being tied to edit 5, can we also get those before going fatal just to see the impacts.

**Teresa** stated that these are not going fatal until period 8 and we will be looking at period 7 data. We did look at overall data when revising those edits and feel that most of the issues will be resolved once those edits are updated.

**Dan** said 368 were failing in period 5 for edit 37. 338 of those are signage issues. 452 for edit 38 and 418 were signage. A majority of those will be getting cleaned up. If they are not ready then we will be adjusting when they go fatal and look at why if it is an agency specific, BETC, or SGL issue.

It was mentioned that some edits for DOL and OPM have some differences, and it was asked if those will be updated.

**Dan** said that those edits have not had any changes recently, but he would look at the data to see what is potentially happening as he was not aware of any of the data off the top of his head.

**Questions asked in the chat:**

**MEETING ROUNDTABLE:**

**Meeting Wrap-Up:**

**Steve** concluded the meeting.

**Agencies via Conference Call:**

AOC  
CFTC  
Commerce  
DHS  
DOL  
Education  
Energy  
EPA  
FCC  
Federal Judiciary  
FERC  
GSA  
HUD  
IBC  
Interior  
MCC  
NARA  
NASA  
NLRB  
NRC  
NSA  
NSF  
OPM

Patent and Trademark  
Office  
RRB  
SBA  
SEC  
Smithsonian  
State  
Transportation  
Treasury  
USACE  
USAID  
USPS  
VA