



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

### **Issues Resolution Committee (IRC) Meeting Minutes**

**December 2, 2014**

#### **HANDOUTS:**

- Summary of Changes Bulletin No. 2015-03
- Part 1 Section IV for 2014 Attribute Table
- Part 1 Section V for 2014 FMS 2108 Year End Closing Statement
- Part 1 Section V for 2014 Budget Program and Financing (P&F) Schedule
- Part 1 Section V for 2014 SF 133: Report on Budget Execution and Budgetary Resources
- Part 1 Section VII for 2014 USSGL Edits Detail Report
- Part 1 Section VII for 2014 USSGL Validation Detail Report
- Part 1 Section VII for 2014 USSGL Closing Edits Detail Report
- Part 2 Section V for 2015 SF 133: Report on Budget Execution and Budgetary Resources
- Part 2 Section V for 2015 Budget Program and Financing (P&F) Schedule
- Part 2 Section V for 2015 Balance Sheet
- Part 2 Section V for 2015 Statement of Budgetary Resources
- Part 2 Section VI for 2015 Reclassified Balance Sheet
- Part 2 Section VI for 2015 Reclassified Statement of Changes in Net Position
- Part 2 Section VII for 2015 USSGL Edits Detail Report
- Part 2 Section VII for 2015 USSGL Closing Edits Detail Report

#### **GENERAL ITEMS:**

The meeting was called to order at approximately 9:30 AM in the Board Room at the Metropolitan Square Building, 655 15<sup>th</sup> Street, NW, Washington, D.C.

**Michele Crosco (Fiscal Service)** welcomed everyone in attendance and opened the meeting by asking IRC members on the phone to announce themselves. She then asked the participants in the room to introduce themselves.



## **AGENDA ITEMS:**

**Jeff Taberner (Fiscal Service)** presented the changes to the Parts 1 and 2 Section IV Attribute Table. The Reporting Type Code was revised for USSGL account 579500. This USSGL account is for the United States Mint only. The changes affected Parts 1 and 2 Section V Balance Sheet and also Parts 1 and 2 Section VI Reclassified Balance Sheet.

**Lisa Smith (Fiscal Service)** presented the changes to the Part 1 Section V Report on Budgetary Execution & Budgetary Resource (SF133) and Program & Financing (P&F) Schedule. The changes for Part 1 were for 2014 reporting only. In addition, **Lisa** presented the changes to Part 2 Section V Report on Budgetary Execution & Budgetary Resource (SF133), Program & Financing (P&F) Schedule, and Statement of Budgetary Resources (SBR).

**Michele Crosco (Fiscal Service)** stated that the items that we went over for the Attribute Table, SF133, P&F, SBR and the Section VII changes that we will be presenting are mainly items that came up during the 2014 period 12 reporting window.

**Tia Harley (Fiscal Service)** presented one change to the Part 2 Section VI Reclassified Statement of Changes in Net Position.

**Jonnathan Diaz Olivo (Fiscal Service)** presented the changes to the Part 1 Section V FMS 2108 that were added during the 2014 period 12 reporting window in order to pass edits and validations that agencies were failing.

**Luke Sheppard (Fiscal Service)** stated that the agenda didn't have any changes to Part 1 for Section VII but there were some changes to Part 1. There was a change to Validation 60E and also to Edits 2 and 21. **Luke** presented the changes to Part 2 Section VII for Edits 2 and 21. **Luke** stated that they were making changes to the validation that required the Trading Partner Main Account for the phase in of the FY2015 TAS. For any FY 2015 TAS, that has a beginning period of availability of 2015, the Trading Partner Main Account will be required. **Rita Cronley (Securities and Exchange Commission)** asked what period this would be required. **Michele** asked if this would be FY2015 period 2 and **Luke** responded "yes". **Michele** asked what are Edits 2 and Edits 21? **Luke** replied that Edit 2 is the 133 Edit and Edit 21 is the beginning balances check for budgetary data. It's checking that the year- end budgetary balances closed correctly and that the beginning balances matched what was certified for last year. **Michele** asked if there were any questions with anything that has been covered so far. **Sharon Wagner (Veteran's Affairs)** asked which Edit for FY 2015 needs the Trading Partner data. **Daniel Adams (Fiscal Service)** replied that Validation 33 is the Trading Partner AID and 34 is



the Trading Partner Main. **Luke** said that the beginning period of availability was being added into Validation 34 so if the TAS has a beginning period of availability of 2015 it's going to require a Trading Partner Main Account.

**Michele** said that the USSGL files are now on the ETFM website. Clicking on the old website link will take the user to the ETFM website. If there are any problems please contact USSGL. So far we have not experienced any problems.

**Michele** also stated that before year end USSGL will be on a Fiscal Service website. An email will be sent out with the new website address. The old website will automatically redirect users to the new website. The website will have 7 years of data in the archived section. If users ever need anything older than that, submit an Issues Form or email a USSGL staff member and it will be sent to the requester.

**Michele** said that Fiscal Service is looking at some edits. The 2108 is going away starting in 2015; however, there is still a 2108 Edit. The edit takes proprietary cash and compares that to budgetary cash. Fiscal Service is looking at proposing an edit similar to what used to be Tie Point 2. This will be a proposed analytical, not with this bulletin but, with the next publication released. Fiscal Service will start running the edit and see how it's working. This edit will be available every period. This is different than the 2108 that was at year end only. Once this edit becomes fatal, it will be fatal for every period.

**Michele** said the other thing that we are looking at, as promised, was the proposed analytical edits. They will become fatal at some time. Michele is looking at several proposed analytical edits with data for those who failed 2014 Period 12. Michele will probably be reaching out to agencies if they failed the edit. It is unknown when it is proposed that these are going to be fatal until research is done, unless FBRD has a stronger feeling on the edits.

**Bruce Henshel (Department of Commerce)** wanted to go back to the Trading Partner Main Account discussion. He asked for further clarification for the effective date. **Luke** replied that this would be effective for period 2. This would be for the window that starts December 4<sup>th</sup>. **Bruce** mentioned that this was a major requirement and didn't feel that they may have all trading partners identified. He asked if there was a default code like 000 that could be used. **Luke** said that there was not and went on to state that every Main Account that is used needs to be valid in combination with the Trading Partner AID. The list of those will be found on the FAST Book. If the agency doesn't know who their Trading Partner Main Account is they can reach out to their Trading Partner to see what TAS they're doing business with for that activity. **Bruce** stated



that he thought it was totally unrealistic that agencies will be able to identify every dollar of activity by Trading Partner Main Account. His is a small agency and he thinks it's not realistic at all but Commerce will do what they have to do. **Luke** stated that was the idea behind the phase in. By 2019, hopefully, in those four years some business practices can be established at the agency, where the agency is capturing that information, and when doing business with those agencies. **Bruce** said he appreciated that this was phased in.

**Edwin Walker (Housing and Urban Development-Federal Housing Administration)** asked **Luke** if there were any further discussions on Edit 8. Edit 8 is Unrealized Discount Business Line Balance. **Luke** said there are some discussions planned but haven't had any yet. Fiscal Service has been heavy into year end.

**Rita** asked what the phase in plan was for the Edit that will be like Tie Point 2. **Michele** said right now, there is no phase in plan. Fiscal Service will need to first look at Tie Point 2 and see what USSGL accounts have been created since this Tie Point project was completed and go from there. It first populates as a proposed analytical and based upon the results, a phase in for proposed analytical can be identified. **Michele** asked **Luke** whether it's safe to assume it wouldn't be fatal before period 12. **Luke** answered and said, "I would say for this year we would want to make sure it's working before we turn it to fatal." Starting with FY 2016 if all goes well, there might be a proposal to turn the edit fatal for all periods.

**Rita** asked what the problem was with the Unrealized Discount. **Michele** said there seems to be some hiccups with what has been reported in the past before CARS. Fiscal Service is going back and looking at data from many years ago and it seems like some of the agencies have manipulated what they have reported and Fiscal Service is trying to troubleshoot where it went wrong. **Rita** asked if the Edit was working as it should. **Michele** said it's her understanding that the Edit is working as it should.

**Michele** said, "You will see these changes in a Bulletin plus some technical changes." **Michele** said, "When I say technical changes, these are minor changes like adding the word 'the'. These are not Summary of Change items because they are technical." **Michele** wanted to thank Energy for pointing out that USSGL account 161200 was missing from Section I. It's everywhere else in the TFM but is missing from the Chart of Accounts. It will be added back and it will show on the Summary of Change.



**Jonnathan** said that this Bulletin is scheduled to be published in GTAS on December 3<sup>rd</sup> and the files are scheduled to be on the ETFM website on December 18<sup>th</sup>.

**Michele** asked how many agencies are using the TFM Download Reports out of GTAS. **Rita** said they want to. SEC's programmers have told Rita they are good to use and they have a proposal to start using them. **Michele** said the reports are in a file format that is user friendly to programmers. **Michele** said we are not aware of any issues with these reports. **Rita** asked how agencies are updating their systems. The response was that agencies are pulling the published TFM and make changes to their systems based on the different sections of the TFM. **Rita** said that SEC has been looking at and testing those download reports and have found it's the data in GTAS but the published TFM may not be what's in GTAS and that's why we are really interested in using these reports. **Michele** explained that the process to publish the TFM on the website takes almost 60 days to turn that document around. Rita started a discussion regarding what was the official or authoritative guidance, the TFM Download Reports or the TFM Publish. **Michele** said she was checking into that. **Michele** also said we need to involve the audit community. **Rita** said SEC would really like to use the TFM Download Reports to update their system because the programmer states that it takes minutes to update. The concern she has is with GAO, who is their auditor. **Michele** indicated that the TFM data is in GTAS which also is where agencies submit their data. In the past, SID housed the TFM data. Agency financial data was submitted in FACTS I and FACTS II. **Michele** pulled up the TFM Download Reports so agencies get an idea of how to pull the reports up. **Michele** explained the naming convention for our GTAS system publishes. **Jonnathan** explained the process of publishing in the GTAS system on December 3<sup>rd</sup> and that the files will be on the ETFM website on December 18<sup>th</sup>. **Michele** asked if agencies wanted to be notified when USSGL does a system publish in GTAS, especially for agencies that are using the TFM Download Reports. Some agencies responded that this would be useful. **Michele** said USSGL would probably not tell the agency the day of the system publish so USSGL can look at these files before notifying agencies. The reports need to be reviewed at a high level first. **Michele** asked, do agencies want to be notified with an email blast, or on the GTAS homepage, or both? Agencies replied they would like to be notified with an email. Agencies also said it could be put on the GTAS homepage. **Michele** asked, "Who is on this email; GTAS preparers, IRC members or both?" Agencies replied that they would want at a minimum to include the preparers on the email. **Rita** asked Michele if she wanted to get the GAO community involved, and does she have a plan? **Michele** replied yes with whoever is the Fiscal Service GAO contact.



**Michele** asked if there were any other questions or comments. **Bob James (Library Of Congress)** asked if an agency has an unknown immaterial amount with a federal trading partner and if an agency used 999 for the Trading Partner AID would the Trading Partner Main Account Code be blank or zero. **Luke** said USSGL would need to get back to him on that. “We will get back to you today on that.” Another agency asked if they could be included on that email response. **Luke** said they would get the IRC distribution list and send their response to everyone.

**Michele** said the DATA Act will impact GTAS, USSGL and agencies. Fiscal Service isn’t exactly sure at this point of the impact. If agencies get a chance to comment or to be involved, they should take that opportunity. The talks right now are at a very high level but the understanding is that any implementation would be a rolling implementation in FY 2015.

**Jonnathan** said USSGL is planning on having someone from Fiscal Service at the next IRC to start talking about two new attributes.

**Bethany Williams (Department of Energy)** said Energy has an issue with auditors at year end with concerns with one of the Treasury Symbols that is funded with an appropriation. During the year they obtain offsetting collections and by the end of the year Energy would request a negative warrant to reduce their appropriation by the amount of the offsetting collections. The auditors were saying that there isn’t a transaction in Section III that says what transaction to do for a negative warrant. Energy normally does the opposite of the original warrant. Energy believes that is correct. The auditors want to see something in the TFM that says that’s how you do a negative warrant. The auditors also say there needs to be a scenario to show the issue where there is front funding and the appropriation is replaced with offsetting collections. The issue also comes up with how to show appropriations used on the Statement of Changes of Net Position because during the year. An appropriation was used but, by the end of the year, this Treasury Symbol recovers their whole appropriation. So the appropriation received is zero and Energy can’t have any appropriations used. This was a big issue this year. **Rita** said SEC is in the same situation although their collections didn’t recover the entire appropriation. **Rita** said if Fiscal Service works on that to include SEC on the work group. **Michele** said for **Bethany** to submit an issues form on this item and this will get assigned out to a USSGL staff member.



**Attendees:**

David Surti, DHS

Bruce Henshel, Dept. of Commerce

Yianting Lee, Dept. of State

Gerald Davenport, Dept. of Defense

Maryla Engelking, Dept. of Defense

Diane Washington, Dept. of Interior

Nancy Durham, Dept. of State

Drena McDaniel, Dept. of Transportation

Sharon Wagner, VA

David Hescht, NRC

Robert Bell, Dept. of Energy

Edwin Walker, FHA-HUD

Michele Crosco, Fiscal Service

Marlana White, Fiscal Service

Kathy Wages, Fiscal Service

Cassandra Watkins, Dept. of Treasury

Jeff Taberner, Fiscal Service

Jonnathan Diaz Olivo, Fiscal Service

Tia Harley, Fiscal Service



Lisa Smith, Fiscal Service

Michael Ward, GSA

Kent Linscott, Fiscal Service

Rita Cronley, SEC

Luke Sheppard, Fiscal Service

Dan Adams, Fiscal Service

Bob James, LOC

Bethany Williams, Dept. of Energy

Valeria Spinner, Fiscal Service

Andre Small, Dept. of Treasury

Isabel McConnell, Dept. of Treasury