



U.S. Government Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Board Meeting Minutes

December 3, 2015

LOCATION: 1722 I St. NW Washington, DC 20006, Conference Room 704 (Hamilton) on the 7th floor

Time: 9:30 AM to 12 PM

HANDOUTS:

- Draft Summary of Changes
- Draft Part 1 Section IV for Fiscal 2015 USSGL Attribute Definition Report
- Draft Part 1 Section IV for Fiscal 2015 USSGL Attributes to Accounts Report
- Draft Part 1 Section V for Fiscal 2015 Statement of Budgetary Resources
- Draft Part 1 Section V for Fiscal 2015 SF 133: Report on Budget Execution & Budgetary Resources
- Draft Part 1 Section V for Fiscal 2015 Budget Program and Financing (Schedule P)
- Draft Part 1 Section VII for Fiscal 2015 Validations Detail
- Draft Part 1 Section VII for Fiscal 2015 Edits Detail
- Draft Part 1 Section VII for Fiscal 2015 Closing Edits
- Draft Part 2 Section V for Fiscal 2016 Statement of Budgetary Resources
- Draft Part 2 Section V for Fiscal 2016 SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Draft Part 2 Section VI for 2016 Reclassified Statement of Changes in Net Position
- Draft Part 2 Section VII for 2016 Validations Summary
- Draft Part 2 Section VII for 2016 Validations Detail
- Draft Part 2 Section VII for 2016 Closing Edits
- Draft Part 2 Section VII Edits Detail
- Draft Revisions to Partial or Early Cancellation of Authority Scenario
- Draft Intragovernmental Capital Asset and Inventory Buy/Sell Transaction Scenario
- Draft Changes to Transaction Code F336 Proposed for Fiscal Year 2017



Valeria Spinner - (Fiscal Service) welcomed everyone to the IRC Meeting and took a roll call on every agency that was participating by phone. Introductions were made by attendees present in the room. **Valeria** introduced **Chris Beck (Fiscal Service)** as the new USSGL Manager to the IRC members.

AGENDA ITEMS

Michele Crosco (Fiscal Service)-Presented the changes to Part 1 Section IV. The Credit Cohort Year attribute domain value of 1001 OPIC Working Capital was added for FY only. Also Fund Type attribute domain value of EM was added to USSGL account 439100 for FY 2015 only. This Fund Type of

EM for this USSGL account should only be used by one agency. A question was asked whether there would be a validation added for 2016 so that EM can only be used by the one agency. **Michele** stated that the changes only affect 2015 so a validation would not be needed for 2016.

Lisa Smith (Fiscal Service) presented the changes to the Parts 1 and 2 Section V Statement of Budgetary Resources (SBR), Report on Budget Execution & Budgetary Resources (SF133), and Program & Financing (Schedule P). She reported that the adhoc changes were made to GTAS during the open window for period 12 and stated that all changes are currently published on the USSGL website. In addition she revised USSGL accounts 487200 & 497200 to be in compliance with all A- 11 changes that she presented in August.

Luke Sheppard (Fiscal Service) presented the changes to Parts 1 and 2 Section VII Validations and Edits. Edit 45 will become fatal in Period 4 of FY 2016. Some agencies have not been submitting beginning balances for proprietary USSGL accounts. This is the reason to move this to fatal in Period 4. **Webster Coleman (DOL)** asked if agencies that were failing Edit 45 would be contacted. **Luke** stated that they were not going to be contacted. Check your yearend data to see if you were failing Edit 45. If you were failing Edit 45 and have questions please call the GTAS team and we will go over it with you.

Tia Harley (Fiscal Service) presented the changes to the Part 2 Section VI Reclassified Statement of Changes in Net Position. USSGL account 320000 was added to Line 1.

Michele presented the proposed changes to the Revisions of Partial or Early Cancellations of Authority Scenario. We are proposing that this activity go through the ATM starting in FY 2016, if we get a new



BETC established. If the BETC isn't established this will continue to stay as a warrant. **Teresa Tancre (OMB)** stated that she feels some of the background information needs to be rewritten. **Michele** will work with OMB regarding some of the wording on the scenario. **Michele** proposed the need to reword the account title for USSGL account 109000. There were some discussions regarding this proposal. This will be for FY 2016 and Michele will proceed to add this to the Ballot for this year.

Chris presented the proposed changes to the Intragovernmental Transactions Capitalized Assets Inventory Buy Sell Transactions. The scenario has been revised to include budgetary transactions and budgetary statements. In addition the transaction layout was simplified so that agencies will have a better understanding of the scenario. The scenario addresses Financial Report (FR) findings related to Intragovernmental transactions. Those transactions that deal with capital assets or inventory between federal agencies. Currently we don't have proper eliminations. Department of Interior had a comment that they feel that the F domain value for the Federal Non-Federal Code attribute should be on USSGL account 615000. **Chris** explained that it needs to be blank just like the assets because the expense should be shown at the FR level. If you use an F domain value for the Federal Non-Federal Code attribute, the expense would be eliminated at the FR level. **Lisa** made the comment that she thinks USSGL accounts 880300 and 880400 needs to be added to the RSNC in RC 24 due to those accounts having a pre-closing balance. **Chris** agreed and will make the change to the Draft scenario. If you have any other questions or objections to the scenario please contact **Chris** because the scenario will be posted to the USSGL website as guidance if there are no objections.

Michele presented the proposed changes to Transaction Code (TC) F336 that will break out the TC by type. The TC is too large and it creates formatting problems when USSGL is preparing Section III files for our TFM publish. **Eileen Parlow (SEC)** asked whether we have ran this by the shared service providers to see the impact on them. **Michele** commented that we work directly with the Agencies and should share this information with their contractors. There were some discussions and there are a few minor changes that **Michele** will be making to the handout. **Eileen** requested that after the changes are made forward a copy to her and she will forward who works with their shared service provider



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MEETING ROUNDTABLE:

Michele stated that the Closing Reference Cheat Sheet has been replaced by Edit 21 and 45. We will also be looking at the 2108 Edit and how to make it fatal before period 12.

Teresa stated that during the revision period OMB produces reports that identifies agencies that don't pass all of the MAX edits. You may have passed GTAS edits but not MAX edits. At the end of FY 2015 there were 58 pages where agencies certified in GTAS but there were budgetary concept issues outstanding. Teresa will start sending out these MAX reports on a quarterly basis so that agencies can be working through issues throughout the year. An agency asked if these MAX edits can be put in GTAS. **Teresa** responded that we are working to see if we can get as many as possible in GTAS. We are working with **Luke** and his team on this project.

Attendees:

Agencies via Conference Call:

USDA

AID

Commerce

Department of Defense

Department of Homeland Security

Department of Education

Department of Energy

EPA



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