

U.S. Government Standard General Ledger (USSGL)
Issues Resolution Committee (IRC) Meeting Minutes

May 7, 2015

HANDOUTS:

- Summary of Changes
- Part 1 Section I , II and III for Fiscal Year 2015
 - Proposed USSGL Account 320700
- Part 1, Section IV, for Fiscal 2015
 - USSGL Attributes to Account Report
- Part 1, Section V, for Fiscal 2015
 - Statement of Budgetary Resource
 - SF133: Report on Budget Execution and Budgetary Resources
 - Budget Program and Financing Schedule
 - Balance Sheet
 - Statement of Net Cost
- Part 1, Section VI, for Fiscal 2015
 - Reclassified Balance Sheet
 - Reclassified Statement of Net Cost
- Part 1, Section VII, for Fiscal 2015
 - Validations Summary
 - Validations Detail
 - Edits Detail

- Part 2, Section I, II, III and IV for Fiscal 2016
 - Proposed USSGL Account 113500
 - Proposed USSGL Accounts 214100 & 214200
- Part 2, Section V, for Fiscal 2016
 - Balance Sheet
- Part 2, Section VI, for Fiscal 2016
 - Reclassified Balance Sheet
- Part 2, Section VII, for Fiscal 2016
 - Validations Summary
 - Validations Detail
 - Closing Edits
 - Edits Detail
- USSGL TFM Cover Pages
- USSGL TFM Proposed PDF Files
- Draft Board Voting Ballot

GENERAL ITEMS:

This meeting was held at 9:30 a.m. at the Metropolitan Square Building, 655 15th Street, NW, Washington, DC, Conference Room 6N201 and 6N202.

Michele Crosco (Fiscal Service) welcomed everyone in attendance and opened the meeting. Introductions were made. **Michele** asked the participants on the phone to send an email to **Melanie White (Fiscal Service)** after they introduce themselves.

AGENDA ITEMS:

Michele presented Part 1, 2015, for Section I: Chart of Accounts, Section II: Accounts and Definitions, Section III: Account Transactions, and Section IV: USSGL Attribute Table. Michele told everyone that there was an error for USSGL accounts 214100, "Accrued Interest Payable – Debt," and 214200, "Accrued Interest Payable – Debt" --that these two accounts are for FY 2016, instead of FY 2015. USSGL account 320700, "Appropriations Outstanding – Used," was proposed for FY 2015, and is for General Fund use only as an offset to USSGL account 310700, "Unexpended Appropriations - Used." **Bethany Joseph (DOE)** asked how the General Fund was going to book the information since this does not always directly relate to a disbursement. The accrual piece would have no direct correlation in a GWA/CARS warrant. **Rita Cronley (USDA)** agreed, and said that USSGL account 310700 had no document reported in the Central Accounting Reporting System (CARS), and this has not been paid. **Teresa Tancre (OMB)** agreed with DOE and USDA and provided additional feedback and concerns. **Kirstie Hart (Fiscal Service)** replied that Fiscal Service is working on an initiative for a new Business Event Type Code (BETC) which will take the current Disbursement (DISB) BETC and break it into two BETCs. The additional BETC will be created before fiscal yearend, and agencies will use the BETC to report DISB from Reimbursable activity versus disbursements from appropriated funds. The use of this new BETC will get the General Fund the information out of CARS that it needs for 320700. **Kirstie** noted the concerns that were raised, and will take them back to General Fund staff, and still requested the new account 320700. **Michele** jumped to FY 2016, and informed everyone that Fiscal Service has USSGL accounts that give direction to use the General Fund, and then raised a question whether we should be giving directions in a definition. The two accounts are 619000, "Contra Bad Debt Expense - Incurred for Others," and 750000, "Distribution of Income – Dividend," but there are several other accounts as well. Several agencies stated they would like to keep directions in the account definitions, and that it is more helpful to have more information. **Michele** presented the attribute table changes. **Kim Klein (DOE)** raised concerns about USSGL account 412500, "Loan Modification Adjustment Transfer Appropriation," regarding that attribute domain values be removed for the Financing Account Indicator for "D" and "G". **Kim** stated that, based on OMB Circular No. A-11, the Modification Adjustment Transfer (MAT) can be either in the

program or the financing fund, depending on whether the sign is positive or negative. **Teresa** agreed with **Kim**. **Michele** stated that she will add back the attributes that were removed.

Lisa Smith (Fiscal Service) presented Part 1 2015, Section V, Changes for the SF133: Report on Budget Execution and Budgetary Resources, Budget Program & Financing (P&F) Schedule, and Statement of Budgetary Resources (SBR). **Lisa** stated that the majority of the changes were due to analysis of the attribute table; we had all USSGL accounts open to domains, but did not have all domains crosswalking to crosswalks, and there were a few corrections of errors. All changes were for the reason code of 2, and all were effective for period 09. **Kim** raised concerns about changes to USSGL account 412500 regarding the above statements, and **Lisa / Teresa** agreed changes would not be made.

Jeff Taberner (Fiscal Service) presented Part 1 2015, Section V: Balance Sheet. Changes were due to the data scrub of attribute table, the analysis of the attribute table, correction of an error, and Draft TFM Chapter 2-4700, which is period 11.

Tia Harley (Fiscal Service) presented Part 1 2015, Section V: Statement of Net Cost. Changes were as a result of Draft TFM Chapter 2-4700, Appendix 7.

Jeff presented Part 1 2015, Section VI: Reclassified Balance Sheet. Changes were due to Draft TFM Chapter 2-4700, Appendix 1, an attribute table crosswalk analysis and cleanup, correction of an error, and Draft TFM Chapter 2-4700, Appendix 7.

Tia presented Part 1 2015, Section VI: Reclassified Statement of Net Cost. Changes were due to Draft TFM Chapter 2-4700, Appendix 7.

Jonnathan Diaz Olivo (Fiscal Service) presented Part 1 2015, Section VI: Reclassified Statement of Net Position. Changes were due to Draft TFM Chapter 2-4700 being updated, which created new Reciprocal Category 39.

Luke Sheppard (Fiscal Service) presented Part 1 2015, Section VII: Validations and Edits. Changes were due to restructuring the validations to accommodate more exceptions and to reduce redundancy/overlaps.

Jeff presented Part 2 2016, for the Section I: Chart of Accounts, Section II: Accounts and Definitions, and Section III: Account Transactions. **Jeff** explained that the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) brought to the surface that there were no good USSGL accounts for funds held outside of Treasury for non-budgetary. Some agencies were failing Edit 5, Funds Held Outside of Treasury (FHOT). USSGL account 113500, "Funds Held by the Public – Non-Budgetary," is for deposit funds only, and USSGL account 113000, "Funds Held by the Public," title will be changed as well. This change will affect Section III. There are 7 Transaction Codes that will be added for USSGL account 113500 and will flow to Balance Sheet and Reclassified Balance Sheet. **Edwin Walker (HUD)** inquired about the Cash and Investments Held Outside of Treasury (CIHO) guidance being updated. **Valeria Spinner (Fiscal Service)** replied that she will get back to the agency. **Eileen Parlow (SEC)** raised concerns that deposit funds should be reported in a uniform way.

Michele presented Part 2 2016, Section IV: Attribute Table. **Michele** explained that USSGL accounts 214100 and 214200 account titles will be modified. This request came from the Intragovernmental Team.

Jeff and **Marlana White (Fiscal Service)** presented Part 2 2016, Section III: Account Transactions. **Jeff** explained that USSGL account 113500 will be added to Section III and this was effective for FY 2016 for period 01. **Marlana** informed everyone that there were technical changes to Transaction Codes C-182 and A-189.

Jeff presented Part 2 2016, Section V: Balance Sheet. **Jeff** stated the changes were for USSGL accounts 113500 and 214200 and were effective for FY 2016, period 01.

Jeff presented Part 2 2016, Section VI: Reclassified Balance Sheet. **Jeff** stated the changes were for USSGL accounts 113500 and 214200 and were effective for FY 2016, period 01.

Luke presented Part 2 2016, Section VII: Validations and Edits. **Luke** stated the changes consisted of adding a new Credit Cohort Year FY 2016 for validation #27, adding a new exception for validation #27E, and edit changes related to USSGL account 113500.

Michele presented the USSGL Treasury Financial Manual (TFM) footers/page numbers. **Michele** explained to everyone the reasons for proposing changes to TFM footers/page numbers. Some of the reasons are below:

- Issues with having to shrink the font of the SF 133.
- Issues with trying to keep the page numbers the same as in the June publication.

IRC members will vote on their preferred option and scan the document and email to **Melanie**.

Jonnathan presented the USSGL TFM PDF files. **Jonnathan** informed everyone that the USSGL Advisory Division is working with the Editors to clean up the publication process, and to cut down on redundancy for the number of files.

Jonnathan presented 3 options:

- Option 1- Keep the main PDF (a 2,400 page document).
- Option 2- Eliminate the 2,400 page document, and keep the 2 parts for consolidated files.
- Option 3- Keep the individual files and eliminate the consolidated PDF for sections.

IRC members will vote on their preferred option and scan the document and email to **Melanie**.

Melanie presented the Draft Ballot. For the ballot, the agency is required to say yes or no, and only voting members can vote. If the agency's answer is no, then a justification is required. The agency has 2 weeks to respond to the ballot through survey monkey, and there is also an option to fax the vote to **Melanie** and **Marlana**.

Kathy Wages (Fiscal Service) presented a last minute change for the Draft Ballot. **Kathy** informed everyone that USSGL account 579100, "Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy," would be on the ballot and that the title was being updated as well as the account definition. This change was a result of the April 2, 2015 IRC meeting.

ROUND TABLE:

Rita had concerns about TFM Part 4, Chapter 8000, Section 8040.80B. **Valeria** asked **Rita** to provide her with the TFM number.

Teresa announced that OMB will be sharing a document with the proposal for OMB Circular No. A-11.

MEETING WRAP UP:

The IRC meeting officially ended at 12:00 p.m. **Valeria** adjourned the meeting.

ATTENDEES:

Hesham Abdelaziz, USDA

Letitia Bing, DOJ

Webster Coleman, DOL

Rita Cronley, USDA

Michele Crosco, Fiscal Service

Jason Curo, DOE

Jonnathan Diaz Olivo, Fiscal Service

Valerie Grant, DOJ

Tia Harley, Fiscal Service

Joseph Henry, SBA

Carrie Jones, USDA

Bethany Joseph, DOE

Alexandria Kindle, USDA

Suzanne Krauth, National Transportation Safety Board

Yianting Lee, HHS

Mindy Levit, Treasury

Kent Linscott, Fiscal Service

Alex Lopez, VA

Mark Santucci, Education

Cindy Scharf, Library of Congress

Mayra Segovia, Executive Office of the President

Andre Small, Treasury

Giovonni Smith, Executive Office of the President

Lisa Smith, Fiscal Service

Valeria Spinner, Fiscal Service

Jeff Taberner, Fiscal Service

Teresa Tancre, OMB

Kathy Wages, Fiscal Service

Edwin Walker, HUD

Michael Ward, GSA

Marlana White, Fiscal Service

Melanie White, Fiscal Service

By telephone:

Robert Bell, DOE

Michelle Bennett, HUD

Kirstie Hart, Fiscal Service

Rita Hebb, HUD

Bruce Henshell, DOC

Rosemarie Hillmon, Fiscal Service

Kim Klein, DOE

Jeanette Kuendl, US Patent and Trademark Office

Teresa Lampkin, DOT

Yen Le, State

Dreana McDaniel, DOT

Robert Macdonald, State

Eileen Parlow, SEC

Jaime Saling, Fiscal Service

David Surti, DHS

Belinda Thompson, Fiscal Service

Diane Washington, Interior