



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

March 1, 2018

LOCATION: Call-In Only

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

HANDOUTS:

- Summary of Changes
- Part 2, Section IV, Fiscal Year 2018:
Attribute Table
- Part 2, Section V, Fiscal Year 2018:
Statement of Changes in Net Position
- Part 2, Section VI, Fiscal Year 2018:
Reclassified Statement of Operations and Changes in Net Position
- Part 2, Section VII, Fiscal Year 2018:
Validations Summary
Validations Detail
Edits Summary
Edits Detail
Edits Closing
- Assisted Acquisition Guidance
- Custodial Activity (Non-Exchange) Guidance
- TFM 2-4700 Appendix 7 – Table 6
- Upward/Downward Adjustments Guidance
- Operating Materials & Supplies Guidance
- Financial Report of the United States Government (FR) Modernization Presentation
- Inventory IRC Example FR Note Crosswalk

GENERAL ITEMS:

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Teresa Tancre (OMB) presented *Disaster Emergency Fund Code*. **Chris** stated he had sent out an email to the IRC Distribution List that included OMB Memorandum M-18-08, as well as a link to the OMB MAX Community Page. **Teresa** suggested that all meeting attendees look at this page and obtain a MAX User ID. She also stated that attendees should check this page frequently because updates and changes will be posted here. A list of Frequently Asked Questions (FAQs) will also be posted to the community page. In addition, the community page will have a list of **OMB** and **Treasury** accounts required to report domain values other than “Q.” The turn-around for



identifying and posting new accounts that identify Disaster Emergency Funding will be approximately 3 days. **Teresa** encouraged agencies to keep communication open with **OMB** about any questions or concerns they have. **Tony Rossi (NRC)** asked whether a reimbursable agreement should be reported with a “Q” because the appropriation paying the money is not a disaster emergency fund. **Teresa** explained that this would be reported as a “Q” and that this same question is answered on Attachment A of Memorandum M-18-08. She encouraged agencies to look over Attachment A because many questions are answered in this Attachment. **Chris** reminded agencies to email him and **Teresa** if they have any questions regarding Disaster Emergency Fund Codes.

Chris affirmed that the next items on the agenda are changes to the Treasury Financial Manual (TFM) and will be reflected in USSGL TFM Supplement Bulletin No. 2018-04. These changes will be published on the USSGL Website on March 21, 2018.

Kent Linscott (Fiscal Service) presented changes and updates to *Part II, 2018, Section IV: Attribute Table*. The Trading Partner Attribute Domain Value and Trading Partner Main Attribute Domain Value were removed from USSGL account 131900, “Allowance for Loss on Accounts Receivable,” USSGL account 132500, “Taxes Receivable,” and USSGL account 137300, “Administrative Fees Receivable – Taxes.” Since these USSGL accounts have only a Non Fed Attribute Domain Value, the Trading Partner Attribute Domain Value and Trading Partner Main Attribute Domain Value are no longer needed. For future use, DEFC Attribute Domain Values of “F,” “G,” and “H” were added to USSGL account 403200, “Estimated Indefinite Contract Authority,” and other budgetary USSGL accounts reporting DEFC Attribute Domain Values. Also, the title of Attribute Domain Value “C” has been changed to “Emergency PL 115-123.” This change will not show in the Attribute Table, but will be reflected in the Attribute Definition Report. The Budgetary Impact Indicator Attribute Domain Value has been changed from “E” to “D/E” for USSGL account 599300, “Offset to Non-Entity Collections – Statement of Changes in Net Position.”

Tia Harley (Fiscal Service) presented changes and updates to *Part II, 2018, Section V: Statement of Changes in Net Position and Part II, 2018, Section VI: Reclassified Statement of Operations and Changes in Net Position*. There were two changes to Part II, Statement of Changes in Net Position. First, to add USSGL account 599300 to line 4 as a correction of an error. This change will allow activity related to rescissions to be presented correctly on the Statement of Changes in Net Position; second, to add footnote number 7, which corresponds with the change to line 4. There was one change to Part II of the Reclassified Statement of Operations and Changes in Net Position, which was to add USSGL account 599300 to line 7.13. This was also a correction of an error.

Dan Adams (Fiscal Service) presented changes and updates to *Part II, 2018, Section VII: Validations and Edits*. A pass exception for TAS 075 20172022 0511 with USSGL account 438400, “Temporary Reduction/Cancellation Returned by Appropriation,” was added to Validation 44E for Period 3. A pass exception for Fund Family 075 1545 was added to Validation 65E for Period 3. Effective Period 6, Validation 90 added Emergency Disaster Fund Codes “F,” “G,” and “H” to be available for future use. A pass exception for Disaster Emergency Fund Code “C” was added to Validation 90E for Period 6. Also effective Period 6, Validation 91 was added to limit the use of Main Account Code 3601 to certain account numbers. A fail exception for USSGL account 101000, “Fund Balance With Treasury,” when the balance is not zero was added to Validation 91E for Period 6. This may change in the future as it is still under review.

Dan then reported Edit changes for Part II: BETC Codes “COLAVINC,” “COLABEC,” “WJVCTAR,” and “WJVSFAR” were added to Edit 67 for Period 6. Edit 67 was previously titled Edit 900. **Teresa** stated that **OMB** does not expect to issue any overrides to this Edit once it becomes fatal in Period 9; because of this, agencies should



check the edit now and make sure it is working correctly. Attribute Domain Value Authority Type Code “D” for USSGL account 417000, “Transfers – Current-Year Authority,” in Closing Group 420100 was added to Edit 21. A line was added to Edit 68 to include USSGL account 435500, “Cancellation of Appropriation From Unavailable Receipts,” on the left side for Period 6. Also effective Period 6, for both Edit 96 and Edit 97, lines were added to offset USSGL account 438300, “Temporary Reduction – Prior-Year Balances,” USSGL account 438800, “Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances,” USSGL account 439000, “Reappropriations – Transfers-Out,” and USSGL account 439300, “Permanent Reduction – Prior-Year Balances,” with Attribute Domain Value Prior Year Adjustment Code of “X” on the right side.

Dan stated that there are known issues with Edit 950 and Edit 951. The problem is that the left side is not calculating the change between beginning and ending balances; this is currently under review and will be corrected as soon as possible. These edits will be fatal for Periods 1 through 11 and proposed for Period 12.

Diane Washington (DOI) asked whether the Trading Partner (TP) Main Accounts would need to be reported for all Treasury Account Symbols (TAS) in Fiscal Year (FY) 2019. **Luke Sheppard (Fiscal Service)** explained that, beginning Period 02 2019, TP Main Accounts would need to be populated on every field for every TAS. He further stated that if agencies know they will have a problem doing this, they should reach out to **Luke** or his team for guidance now.

Michele Crosco (Fiscal Service) explained there was a minor change for *Part II on the Statement of Budgetary Resources*. USSGL account 439401, “Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances,” was removed from line 1290 and added to line 1043. There is also one change to *Part II on the SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule*. On Line 1430, the Financing Account Indicator Domain Value was modified from “D” to “D/G” with Fund Type Code Attribute Domain Values of “EP/ER” to USSGL account 404700, “Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority.”

Regina Epperly (Fiscal Service) presented *Assisted Acquisition Guidance*. The Assisted Acquisition Guidance was originally presented at the December 5th 2017 IRC Meeting. Two changes made to the scenario since that meeting include adding a paragraph to the background information explaining that the guidance may cause an issue with OMB Circular Footnote “Intragovernmental Costs and Exchange Revenue.” This paragraph explains that the Ordering Agency should record USSGL account 610000, “Operating Expenses/Program Costs,” with a Fed/Non Fed Attribute Domain Value of “F,” and subsequently offset this cost using USSGL account 661000, “Cost Capitalization Offset,” with a Fed/Non Fed Attribute Domain Value of “N.” The second change was to add a footnote to Transaction Number 12 explaining the correct way for agencies to separate the capital acquisitions for Treasury Financial Manual (TFM) Chapter 2-4700 Appendix 3, Note 6, “Property, Plant and Equipment.” **Treasury** is currently reviewing this requirement, and during the review, believe that it is appropriate for agencies to report assisted acquisitions as from the public.

Regina explained that the Assisted Acquisition Scenario also caused some minor changes to Part II, Section III: Account Transactions, of the USSGL TFM Supplement. Transaction Code (TC) D514 will have “in-process type” deleted from the comment. Also, USSGL account 173000, “Buildings, Improvements, and Renovations,” USSGL account 174000, “Other Structures and Facilities,” USSGL account 175000, “Equipment,” USSGL account 181000, “Assets Under Capital Lease,” USSGL account 182000, “Leasehold Improvements,” and USSGL account 183000, “Internal-Use Software,” will be added to the proprietary entry for TC D514. In addition, the also post language for TC D514 was amended to add TCs G120, G122, and G124. An additional change to Section III is to add TC D514



to the transactions referenced in the comment section for TCs G120, G122, and G124. **Regina** also thanked **GSA, NASA, DOC, OMB, DOI, USDA**, and other areas within **Fiscal Service** for their feedback on the Scenario. The Assisted Acquisition Scenario will be posted on the USSGL Website soon.

Kim Brislin (DOI) asked whether there was any possibility of allowing USSGL account 661000 with a Fed/Non Fed Attribute Domain Value of "Z." **Chris** replied that this was not a possibility because the "Z" Attribute causes elimination issues within the FR.

Kent presented *Custodial Activity (Nonexchange) Guidance*. This is the second installment of Custodial Activity Guidance. The first installment, Exchange Guidance, was presented at the December 5th 2017 IRC Meeting. This scenario introduces Reciprocal Category (RC) 15 and 16, which are new and deal with only Nonexchange Custodial Collections and eliminations between the collecting and receiving agency. There are proposed new USSGL accounts due to this guidance; they are USSGL account 198100, "Asset for Agency's Custodial and Non-Entity Liabilities – Other than the General Fund of the U.S. Government," and USSGL account 571300, "Accrual of Agency Amount to Be Collected – Custodial and Non-Entity – Other than the General Fund of the U.S. Government."

Kent pointed out this guidance shows that USSGL account 198100 and USSGL account 571300 will report only Fund Type Attribute Domain Value of "CF." However, when the final guidance is published, these USSGL accounts will reflect the Fund Type Attribute Domain Values reported for USSGL account 298000, "Custodial Liability." The Fed/Non Fed Attribute Domain Value of "Z" will be removed from USSGL account 298000, USSGL account 298500, "Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity," USSGL account 599000, "Collections for Others - Statement of Custodial Activity," USSGL account 599100, "Accrued Collections for Others - Statement of Custodial Activity," USSGL account 599300, "Offset to Non-Entity Collections - Statement of Changes in Net Position," and USSGL account 599400, "Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position." The scenario presents new TCs C133 and C135. In addition, there are proposed changes to TCs C404 and C420; these changes are the same as those presented in December. **Kent** reminded agencies that the scenario is still in draft form and encouraged them to comment on the draft. The current plan is for the Custodial Activity Guidance (both Exchange and Nonexchange) to be effective in FY 2019. **Kent** thanked **SEC, Treasury**, and all other agencies that commented on the scenario. **Chris** then asked agencies to look at the draft guidance and send any comments to **Kent** so that the final guidance could be presented at the April IRC Meeting.

Marlana White presented *Upward/Downward Adjustments Guidance*. **Marlana** thanked **USDA, OMB**, and **NASA** for their comments on the draft scenario, which was originally presented at the December 5th 2017 IRC Meeting. There have been a few minor changes since then based on agency comments. Some information was added to the assumption section to ensure agencies understood that apportionments and allotments were included through all 5 years of the scenario. Also, Anticipated Recoveries was added to the Trial Balance, causing some of the numbers in the Trial Balance and the Account Transactions to change. In addition, PO No. 30 was moved from USSGL account 480100, "Undelivered Orders – Obligations, Unpaid," to USSGL account 480200, "Undelivered Orders – Obligations, Paid," affecting the transactions and the statements throughout the document. This is the final document and will be published on the USSGL Website soon. **Chris** thanked **Marlana** and **Steve Riley (Fiscal Service)** for their work on the guidance, and explained that OMB Circular No. A-11, Appendix F has a table about Upward/Downward Adjustments on pages 62-64. The guidance **Marlana** presented is in line with the Appendix F of OMB Circular No. A-11 guidance.



Tia presented *Operating Materials & Supplies Guidance*. This guidance was also presented at the December 5th 2017 IRC Meeting. It was an existing scenario that was originally posted to the USSGL Website in 2002. The scenario has since been expanded upon to include operating materials and supplies that are still in development. There have been a couple of changes to the scenario since it was presented in December. The first change was to revise the SF 133 and include some lines that were missing. **Tia** thanked **Teresa** for her help with this. The second change was to revise the description on Transactions 1-2 and 1-3. **Tia** again thanked **OMB** and **DOD** for their help with the scenario. She said the scenario would be posted to the USSGL Website soon and instructed agencies to call her with any questions or comments.

Chris presented *FR Modernization Presentation*. GTAS Enhancements in 2016 included GFRS Modules 1 through 4, Reclassified Statement Crosswalks now being used to populate the Reclassified Statements, and less manual entry, because GTAS now manually populates many lines from the agencies' bulk files. This has led to an increase in the accuracy of data we are receiving. To continue with this, **Fiscal Service** has begun the FR Modernization Project to improve the quality and integrity of data used to produce the FR, while decreasing the agency reporting burden in the process. Sometime in the future, GFRS will be decommissioned and data will be entered only once into GTAS. The data will be taken directly from GTAS to the FR. The ultimate goals of this project are to decrease the agency reporting burden by eliminating redundant data entry across multiple systems, remove the need to log into multiple systems, reduce manual processes, and decrease complexity.

Gerald Davenport (DOD) asked whether it would still be required to input tax field data into GTAS for actual disclosures. **Chris** explained that the project is just a couple of months old, and this issue is currently being looked at; further information will be provided at a later date. **Teresa Lampkin (DOT)** asked whether Module 7 would go away with this project. **Chris** replied that GFRS will eventually go away and another mechanism will be used to gather the data currently on Module 7.

Chris then said that the USSGL TFM Supplement currently plays a huge role in compiling the FR. The USSGL Team is in the process of developing crosswalks for the FR Notes, but it has not been decided what guidance these will be contained in. **Gerald** stated his agency has some different information and wondered whether his agency would need to work with **Chris** on how to remedy this. **Chris** explained that once the project is further along, accountants will reach out to the agencies and work with them on differences. **Fiscal Service** has established a project team. This team will review the system and data requirements, with the goal of creating a solution in FY 2018, and running the solution parallel with GFRS in 2018. Then, GFRS will be replaced in FY 2019. The timeline is tentative. **Kim** asked whether this project included a working group for intradepartmental eliminations. **Chris** explained that is a separate group, and the GTAS Team will be sending out information on the working group soon.

MEETING ROUNDTABLE:

Melissa Stanley (DOT) asked for an update to the Program Category Code (PRC) Category B Requirements in GTAS Release 2.10. **Luke** stated that a data call had been sent out to agencies 2 weeks ago, and his team will be reconciling the data over the next few weeks. Period 5 reporting will be able to be done the same way that Period 4 reporting happened; nothing will change without someone speaking to the agency first. There will be communications from **OMB** and the GTAS Team to agencies about apportionments over the next few months. **Teresa** encouraged agencies to look at the apportionments and make sure they are accurate when received.

Eileen Parlow (SEC) requested that **Fiscal Service** insert a sentence into the instructions of the Budget and Accrual Reconciliation (BAR) Guidance stating that the crosswalk applies to funds that have Net Cost of Operations and Net Outlays or both. **Chris** stated that he would talk to **Steve** and get back to her with an answer next week. **Chris**



thanked **Eileen** for the feedback. **Samantha Silverman (DOE)** agreed that a sentence in the instructions is needed. **David Surti (DHS)** stated that the BAR Reconciliation requires a breakout between intragovernmental and from the public. He asked whether this would remain in the requirements and, if so, what the rationale would be. **Eileen** explained that Treasury needed the breakout in order to do intergovernmental eliminations.

John Harrison (SSA) asked whether USSGL Crosswalks could be provided in a standardized machine-readable format. **Michele** replied that there is a TFM Download Report in GTAS which can be used for this.

Teresa said that **OMB** sent an email out requesting comments on the annual OMB Circular No. A-11; comments are due March 16, 2018. **Chris** will forward the email to the IRC Distribution List. Also, OMB Quarterly Report for GTAS Submission shows Edits that will become fatal. The first quarter report is currently on the OMB Website.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Broadcasting Board of Governors

Bureau of the Fiscal Service

Department of Agriculture

Department of Commerce

Department of Defense

Department of Education

Department of Energy

Department of Health and Human Services

Department of Homeland Security

Department of Housing and Urban Development

Department of Interior

Department of Justice

Department of Labor

Department of State

Department of Transportation



Department of the Treasury

Department of Veterans Affairs

Federal Communications Commission

Federal Energy Regulatory Commission

General Services Administration

Government Accountability Office

Library of Congress

National Aeronautics and Space Administration

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Office of Personnel Management

Railroad Retirement Board

Securities and Exchange Commission

Small Business Administration

Social Security Administration

U.S. Agency for International Development

U.S. Environmental Protection Agency