



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

April 23, 2020

LOCATION: Call in only

TIME: 9:00 a.m. to 11:00 a.m.

HANDOUTS:

- Summary of Changes
- IGT Allowance for Attribute Changes
- Proposed Deletion of USSGL Account 463000
- New and Updated Budgetary USSGL Accounts
- New and Updated Proprietary
- USSGL Voting Ballot
- Part 1 & 2, Section III, Fiscal Year (FY) 2020 & 2021:
Transaction Codes
- Part 1 & 2, Section IV, FY 2020 & 2021:
Attribute Table
Attribute Definitions Report
- Part 1 & 2, Section V, FY 2020 & 2021:
Balance Sheet
- Part 1 & 2, Section V, FY 2020 & 2021:
SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and
Financing Schedule
- Part 2, Section V, FY 2021:
Statement of Changes in Net Position
- Part 1, Section VI, FY 2020:
Reclassified Balance Sheet
- Part 2, Section VI, FY 2021:
Reclassified Balance Sheet
Reclassified Statement of Operations and Changes in Net Position
- Part 1 & 2, Section VII, FY 2020 and 2021:
Validations Summary
Validations Detail
Edits Summary
Edits Detail
Edits Closing
- General Fund Receipt Account Guide: Finalized Scenarios & Present New Scenarios

GENERAL ITEMS:

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



AGENDA ITEMS:

Brian Casto (Fiscal Service) presented *New IGT Allowance for Loss on Accounts Receivable*. **Brian** explained that, with the issuance of Technical Bulletin 2020-1, both federal and non-federal accounts receivable should be presented on the balance sheet with an allowance for loss at net realizable value. Treasury proposes to open up the allowance account with the federal attribute and trading partner attributes effective period 9. The USSGL accounts are **131900** “Allowance for Loss on Accounts Receivable,” **136700** “Allowance for Loss on Penalties and Fines Receivable-Not Otherwise Classified,” and **137700** “Allowance for Loss on Administrative Fees Receivable -Not Otherwise Classified.” These three USSGL accounts will be added to the federal section of the balance sheet and reclassified balance sheet. They will be added back to the **Reciprocal Category (RC) 22**, so eliminating accounts for buy/sell transaction will be affected; the Eliminations Table in the Treasury Financial Manual (TFM) Chapter 4700 will be updated around June 30. **Brian** also stated that **Federal Accounting Standards Advisory Board (FASAB)** has made clear agencies need to review their own accounting policy regarding how they recognize allowance for loss and their criteria for assessing collectability for the agencies’ audit purposes.

Kimberly Brislin (Interior) said the liability side carries the full liability so having that allowance creates a difference in RC 22. For example, the judgment fund creates allowances on their side, and then the explanations or disputes are kept in **RC 22**, and thus creates differences. **Brian** replied that our **Intergovernmental Reconciliation Branch (ITRB)** will be on hand to assist those agencies with their differences.

Teresa Lampkin (Department of Transportation) asked whether there is statutory authority that payment is required and when to establish the uncollectable, or whether it is up to the agencies to develop that policy. **Brian** stated that the statutory requirement does not, in itself, eliminate the need of reporting an allowance for financial statement presentation, and agencies should assess factors of collectability as part of their accounting policy.

Heather Six (Fiscal Service) presented the *Deletion of USSGL Account 463000*, “Funds not Available for Commitment/Obligation,” effective FY 2021. This USSGL account is proposed for deletion because there is no longer a need for the account. **Teresa Tancre (OMB)** said she had coordinated with the agencies that currently use this USSGL account to be sure that it was not needed in the future.

Regina Epperly (Fiscal Service) presented *New and Updated Budgetary USSGL Accounts*. This was a project that **Teresa** and **Kim Klein (Department of Energy)** worked on; **Regina** thanked them both for their suggestions. Due to the amount of information relating to this project, **Regina** said she would summarize the handout. Pages 1 and 2 of the handout address the proposed new USSGL accounts, and the proposed modifications to current USSGL accounts are on pages 3 and 4. It is important to remember that the proposed new USSGL accounts show the anticipated portion, while the proposed modified USSGL accounts show the realized or unexpired portion.. Pages 5 through 7 have the proposed new TCs that go with the new proposed USSGL accounts. Pages 8 through 19 have the TCs for the modified USSGL accounts. This project proposal will be on the ballot in May. **Teresa** said that the new OMB Circular No. A-11 will have all the impacts highlighted, including the effective date of FY 2022, giving agencies plenty of time to implement these changes.

Department of Energy (DOE) asked for examples of how to use USSGL account **445000**, “Unapportioned Authority,” versus proposed new USSGL account **449000**, “Anticipated Resources – Unapportioned Authority.” **Teresa** replied that USSGL account **445000** will be split out between amounts that are not anticipated versus amounts that are anticipated. **DOE** then gave the example of USSGL account **421000**, “Anticipated Reimbursements and Other Income,” at the start of a Fiscal Year being offset by USSGL account **449000**. When



USSGL account **421000** reduces, then USSGL account **449000** mirrors that reduction. USSGL account **445000** is not reflective of USSGL account **421000** any longer. **Teresa** agreed.

Regina presented *Previously Approved FY 2021 Accounts*. There is no current handout for this topic; however, previous handouts can be found on the USSGL Website under “Meeting Materials for May and July 2019.”

The board voted on the following USSGL Accounts for FY 2021:

Added the following USSGL account:

1. USSGL account **413120**, “Current-Year Definite Contract Authority”
2. USSGL account **414120**, “Current-Year Definite Borrowing Authority”
3. USSGL account **422300**, “Uncollected Subsidy from Program Account”
4. USSGL account **425400**, “Uncollected Subsidy from Program Account”

Modified the following USSGL accounts:

1. USSGL account **414100**, “Current-Year Borrowing Authority Realized”
2. USSGL account **414300**, “Current-Year Decreases to Indefinite Borrowing Authority”
3. USSGL account **425200**, “Reimbursements and Other Income Earned – Collected”
4. USSGL account **427700**, “Other Actual Collections – Federal”
5. USSGL account **413100**, “Current-Year Contract Authority Realized”

Deleted the following USSGL accounts:

1. USSGL account **403200** “Estimated Indefinite Contract Authority”
2. USSGL account **404200**, “Estimated Indefinite Borrowing Authority.”

Brian presented the *New and Updated Proprietary Accounts*. USSGL accounts **199000**, “Other Assets,” **219900**, “Other Liabilities Without Related Budgetary Obligations,” and **219100**, “Liability for Employer Benefits and Claims,” are duplicated on the reclassified balance sheet with different data table attributes. There are three new USSGL accounts proposed to help clarify, for the general fund only, and would be restricted in GTAS that way. They go into effect FY 2021. The new USSGL accounts are **199010**, “Other Assets – General Fund of the U.S. Government,” **219010**, “Other Liabilities Without Related Budgetary Obligations – General Fund of the U.S. Government,” and **299110**, “Reductions of Other Liabilities – General Fund of the U.S. Government.” All other use of the original accounts will not be impacted other than removing the GA attributes. Agencies should continue using and reporting with those accounts.



Brian then gave a presentation about the two new Business Event Type Codes (BETCs) in the Central Accounting Reporting System (CARS); these BETCs have been available since March 19th. The first is “DISGF Gross Disbursement of Appropriation Derived from General Fund of US,” and the second is “DISNGF Gross Disbursement of Appropriations & Other Sources Derived from Other than General Fund of US.” The intent of these BETCs is to link gross disbursements to their sources of budget authority, which can be either the General Fund of the U.S. Government, or another source.

Bruce Henshel (Commerce) voiced his concern that this was a major change to agencies. **Kristen**, Financial Reporting Director at Commerce, mentioned that she had worked on the working group on this and would meet with Bruce offline about it. **Luke Sheppard (Fiscal Service)** mentioned that this is something that is constantly being worked on. There is a working group. **Brian McConkey (Treasury)** stated there is one bureau that considers that using an attribute is feasible and asked if the working group could meet again to talk about it. **Luke** mentioned that it was relatively unanimous support to use USSGLs instead of an attribute. He understood there might be some bureaus that have some problems with this approach and would be open to another meeting. **Michele Croscio (IRS)** asked whether these new USSGL accounts have new reciprocal categories. **Luke** said that there would be new ones.

Josh Hudkins (Fiscal Service) presented the *Draft Voting Ballot #20-02*. The ballot will be sent out May 7th and is due back May 21st.

Teresa presented *OMB Circular No. A-11 Updates*. There are current updates being worked on for OMB Circular No. A-136. The window for proposals has been closed for OMB Circular No. A-11. OMB is working through all the proposals and will have a document going out to agencies for comments identifying issues. Agencies will have a time frame to reply. **Brad (Interior)** wanted to know when agencies might be contacted about the proposals. **Teresa** stated that, starting today, meetings will begin to be set up.

Teresa commented that OMB Circular No. A-11 guidance will be modified to incorporate the USSGL accounts indirectly. **(DOE)** asked whether that would impact the section of apportionment. **Teresa** mentioned that it will not, but that Appendix F will highlight the new lines that will be effective in 2022. **Sharon (NASA)** asked when the template would be updated and whether it would be affected by GTAS. **Steve** mentioned that they will go into effect when the dates say on the handouts.

Regina and Brian presented the changes in *Part I & II, Section III*. For FY 2021 Transaction Code **D134** was modified. There are two new TC's: **B234** and **B235**. USSGL accounts **411910** “Indefinite Appropriation – Upward Adjustment,” and **417400** “Transfers – Current-Year Borrowing Authority Converted to Cash,” are new USSGL accounts proposed for FY 2021. TC **F336** was modified for FY 2020.

Kent Linscott (Fiscal Service) presented updates to *the Part I & II, Section IV: Attribute Definition Report*. Kent stated all the changes are effective for periods beginning FY 2020-06:

1. Revised Disaster Emergency Fund Code attribute domain value “L” to Emergency PL 116-123;
2. Revised Disaster Emergency Fund Code attribute domain value “M” to Emergency PL 116-127;
3. Revised Disaster Emergency Fund Code attribute domain value “N” to Emergency PL 116-136;
4. Revised Disaster Emergency Fund Code attribute domain value “O” to Nonemergency PL 116-136;
5. Added 4 new Disaster Emergency Fund Code attribute domain values “P/R/S/T,” all titled Disaster/Emergency/Wildfire Suppression for later use.

Kent then presented updates to *Part I & II, Section IV: Attribute Table*:



1. Updated all Budgetary USSGL accounts to include new Disaster Emergency Fund Code attribute domain values “P/R/S/T;”
2. Updated all budgetary USSGL accounts that are required to report a credit cohort year with new Credit Cohort Year attribute domain value” 2022” (Part II only).

Dan Adams (Fiscal Service) mentioned that the GTAS website has a link for Disaster Emergency Fund Codes.

Regina Epperly (Fiscal Service) presented *Part I, FY 2020, Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes:*

1. Period 07: Line 1010 and 1011: Added USSGL account **419000**, “Transfers – Prior-Year Balances,” with BEA Category Code attribute domain value “M” and GTAS Fund Type attribute domain value “EG;”
2. Period 09: Line 1038: Revised GTAS Fund Type Code attribute domain value from “ET” to “ER/ET” for USSGL account **438500**, “Temporary Sequester Returned for Cancellation,” with Footnote 6;
3. Line 5312: Added footnote 6 to USSGL accounts **428300**, “Interest Receivable From Treasury,” and 439800, “Offsetting Collections Temporarily Precluded From Obligation,” With Reimbursable Flag attribute domain value “R;”
4. Line 5313: Added footnote 6 to USSGL account **439800** with Reimbursable Flag attribute domain value “R;”
5. Lines 5314, 5332, 5334, 5342 and 5344: Added footnote 6 to USSGL account **428300** with Reimbursable Flag attribute domain value “R.”

Regina presented *Part II, FY 2021, Section V: SF-133/Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes:* There were many changes in relation to Financing Account Code attribute domain values. In addition, the new USSGL accounts were added. Other changes include:

1. Line 1038: Deleted USSGL account **438500** With Fund Type attribute domain value “ER/ET;”
2. Line 1080: Deleted USSGL accounts **413100** and **414100**;
3. Line 1300 and 1400: Deleted USSGL account **404200** and revised Trans Code attribute domain value from “X/N” to “N” for USSGL accounts **414100** and **414300**;
4. Line 1500 and 1600: Deleted USSGL account **403200** and revised Trans Code attribute domain value from “X/N” to “N” for USSGL account **413100**;
5. Footnote 6 was deleted from the entire 2021 crosswalk.

Brian presented *Parts I & II Section VI Reclassified Statement Changes:*

1. FY 2020 line 3.3: added USSGL accounts **131900**, **136700**, and **137700**;
2. in FY 2021, USSGL account **199010** will be added to line 3.13 and line 7.14 will now have other liability account for general fund only **219010** and **219110**;
3. in FY 2021 **USSGL accounts 310710** “Unexpended Appropriations – Used – Disbursed,” and **570010** “Expended Appropriations – Disbursed,” will be added on line 9.1, and all four accounts will be added to line 9.2. All four accounts have an impact on the Statement of Changes in Net Position;
4. account **310710** is added to line 7.2, **570010** is added to line 7.3, **320710** is added to line 7.16, **570006** is added to line 7.17.

Dan Adams (Fiscal Service) presented *Part I, Section VII: Edits and Validations.* There are still some items that are missing due to timing. There will be items added to the final version for the June publish.



1. Validation 32: Added exception added to TAS 077 X 0110;
2. Validation 69: Added **411900** "Other Appropriations Realized;"
3. Validation 90: Added Disaster Emergency Fund Code attribute domain values "P", "Q", "R", "S", and "T;"
4. Validation 90E: Added pass exception for Fund Family 091 0800 and Disaster Emergency Fund Code domain value "E", added multiple pass exceptions for Disaster Emergency Fund Code attribute domain values "L", "M", "N", and "O;"
5. Validation 99E: Added a few exceptions;
6. Edits 56-61: Authoritative Sources proposed edits. Put in for period 6 to be able to have results for period 6 instead of waiting until period 9;
7. Edit 106: Added edit for Disaster Emergency Fund Code domain value "L;"
8. Edit 107: Added edit for Disaster Emergency Fund Code domain value "M;"
9. Edits 108-117: Similar to the ones we already have. For the files we are uploading for Department of Labor and OEM;
10. Edits 118-123: Def Code added for any future emergency added.

Dan presented *Part II, 2021, Section VII: Edits and Validations*.

1. Validation 17: USSGL accounts **413100** and **414100** have been removed;
2. Validation 27: Added 2021 into rules. Exception side 2021 to 2022;
3. Validation 33 and 34: Added USSGL account **422300**;
4. Validation 37: Took out USSGL accounts **403200** and **404200**;
5. Validation 44: Added new accounts;
6. Validation 49: Added USSGL account **412100**, "Amounts Approved From Specific Invested TAFS Reclassified – Receivable – Cancellation," and took out USSGL account **403200**;
7. Validation 99: Removing a lot of exceptions for the new year;
8. Validation 104: Deleted accounts that are no longer going to be used;
9. Validation 106: Due to changes happening to USSGL account **413700** "Transfers of Contract Authority – Allocation," it is going away;
10. Edit 3: Added USSGL account **422300**;
11. Edit 4: Added USSGL account **413120**, **414120**, and **422300** and removing USSGL account **404200**;
12. Edit 16: Added USSGL account **422300**;
13. Edit 21: USSGL account **422300** add to closing group;
14. Edit 24: Proprietary accounts will be added here;
15. Edits 46-47: Adding new USSGL accounts;
16. Edit 69: Def codes added.

Library of Congress asked about multiple items being rolled into one TAS instead of the exact TAS that it needs to go to. **Dan** said that it was going to be looked into. **Tracey Wetzel (Fiscal Service)** stated that if agencies email the GTAS team; they can send agencies to someone who can work on that type of data.

Luke wanted to clarify regarding the proposed USSGL accounts and whether they would be broken out into new RCs. That is the final phase in the perfect world approach. For 2021, the proposal is to have the USSGL accounts available to use, but not the new RCs. We will phase-approach the new USSGL accounts by putting them out to use and, once a firm idea of how and when agencies will implement these, then look into the new RCs.



Dan presented on *Data Act File B/GTAS & API*. Fiscal Service would like to be able to produce File B from GTAS to reduce the time it takes to do everything. What is out on the web isn't always the most current and takes time to update. With API it will automatically push what we have out. A questionnaire will be sent to agencies examining the best way to do this.

This is potentially a heavy lift, and there is concern the accountants might not have a big enough window from going quarterly to monthly, thus causing the accountants to have more reports. **Dan** said that is something that will have to be heavily discussed.

Steve mentioned that, due to time restraints, the General Fund Receipt Account Guide updates will be moved to the July 2020 IRC Meeting. He also thanked everyone for their patience and cooperation with everything that has happened so quickly and how appreciative Fiscal Service is for that.

MEETING ROUNDTABLE:

Someone asked when Bulletin No. 2020-15 will be issued and final. **Steve** said it would be late May.

Meeting Wrap-Up:

Steve concluded the meeting.

Agencies via Conference Call:

Bureau of the Fiscal Service
Defense Security Cooperation Agency
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 Treasury

Department of Veterans Affairs

Environmental Protection Agency

Export-Import Bank of the United States

Federal Communications Commission

Federal Regulatory Commission (Other Independent Rep)

General Administration Services

Government Accountability Office

Library of Congress

NASA

National Credit Union Administration

National Science Foundation

NRC (Nuclear Regulatory Commission)

Office of Management and Budget

Office of Personnel Management

Patent and Trademark Office

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Smithsonian Institution

Social Security Administration

United States Agency for International Development