



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

February 13, 2020

LOCATION: Call in only

TIME: 9:00 a.m. to 10:30 a.m.

HANDOUTS:

- Summary of Changes
- Update to Transaction Code References-Statement of Transactions (224) to CARS CTA Module
- Modification to USSGL 219100
- USSGL Voting Ballot
- Part 2, Section IV, Fiscal Year 2020: Attribute Definition Report
- Part 2, Section IV, Fiscal Year 2020: Attribute Table
- Part 2, Section V, Fiscal Year 2020: Statement of Budgetary Resources
- Part 2, Section V, Fiscal Year 2020: SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 2, Section VII, Fiscal Year 2020:
 - Validations Summary
 - Validations Detail
 - Edits Summary
 - Edits Detail
 - Edits Closing
- General Fund Receipt Account Guide: Finalized 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 *Update to Transaction Code References-Statement of Transactions (224) to CARS Classification Transaction and Accountability CTA Module*. Brian explained that there are several Transaction Codes (TCs) in Section III that reference the SF 224 or 224 Statement of Transactions. Those transactions will be updated by removing the reference to 224 and replacing it with reference to the CARS CTA Module. The following is the proposed modification for 2020:

1. Modify TC **A210** to remove Statement of Transactions (224) and replace it with CARS CTA Module.

Comments in TCs **A250, A251, B150, B154, C750, C751, C752, C753, C754, and C755** will be modified to include a reference to Volume I, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts," and replace Statement of Transactions (224) to reclassifications in the CARS CTA Module.



Michele Crosco (IRS) asked whether the acronyms could be expanded. **Brian** stated that yes, this could be expanded for CARS CTA.

Brian then made a proposal to modify the USSGL Account Definition to USSGL account **219100** from “Employee Health Care Liability Incurred but not Reported,” to “Liability for Employer Benefits and Claims Incurred but Not Reported.”

Brian also provided updates of Federal Accounting Standards Advisory Board (FASAB) developments directly affecting the USSGL. FASAB issued an exposure draft to defer the implementation date of Statement of Federal Financial Accounting Standards (SFFAS) 54, Leases to Fiscal Year (FY) 2023, with early adoption still not permitted. This draft is expected to pass, and agencies are encouraged to use this time for both implementation planning and to join working groups. Furthermore, before the end of February, FASAB is expected to release a new Technical Bulletin on the Allowance for Losses on Intergovernmental Receivables. Fiscal Accounting will collaborate with colleagues at **Office of Management and Budget (OMB)**, and propose updates to data attributes around the Allowance for Loss at the April IRC Meeting.

Steve stated that it is very important to get agencies’ input on the Lease standpoint and encouraged them to join working groups to provide input.

Brian then presented the *USSGL Voting Ballot* and asked that they be returned by February 20, 2020.

Kent Linscott (Fiscal Service) presented updates to *the Part II, Section IV: Attribute Definition Report*. **Kent** stated all the changes are for 2020:

1. Revised Disaster Emergency Fund Code (DEFC) attribute definition to include a new naming scheme for the attributes as either Disaster, Emergency, or Wildfire Suppression.
2. Revised Disaster Emergency Fund Code attribute domain value “G” to Emergency PL 116-93.
3. Revised Disaster Emergency Fund Code attribute domain value “H” to Disaster PL 116-93.
4. Revised Disaster Emergency Fund Code attribute domain value “I” to Emergency PL 116-94.
5. Revised Disaster Emergency Fund Code attribute domain value “J” to Wildlife Suppression PL 116-94.
6. Added new attribute domain value “K” – Emergency PL 116-113.
7. Added 4 new attribute domain values “L/M/N/O,” all titled Disaster/Emergency/Wildfire Suppression, for later use.

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

1. Updated all Budgetary USSGL accounts to include new disaster emergency fund codes attribute domain values “K/L/M/N/O.”
2. Revised BEA Category Indicator attribute domain value from “D-M” to “D” for USSGL accounts **405000**, “Anticipated Reductions to Appropriations by Offsetting Collections or Receipts,” and **424000**, “Appropriations Reduced by Offsetting Collections or Receipts - Collected.”
3. Revised Prior Year Adjustment Code attribute domain value from “B/P/X”, to “X” for USSGL accounts **411991**, “Other Appropriations Realized-International Monetary Fund – Reserve Tranche,” **411992**, “Other Appropriations Realized – International Monetary Fund- Letter of Credit,” **415900**, “Repayment of Repayable Advances – Current Year Activity,” and **462091**, “Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB).”



4. Revised TAS Status Code attribute domain value from “U/E” to “U” for USSGL accounts **414500**, “Borrowing Authority Converted to Cash,” and **462000** “Unobligated Funds Exempt from Apportionment.”
5. Revised GTAS fund type attribute domain values from “EC/EG/EM/EP/ER/ES/ET/TR,” to “EP,” for USSGL account **411601**, “Debt Forgiveness – Cancellation of Debt Adjustment.”
6. Revised GTAS Fund Type Code attribute domain values from “EC/EG/EM/EP/ES/ET/TR,” to “ES/ET,” for USSGL account **414500**.
7. Revised GTAS Fund Type Code attribute domain values from “EG/EP” to “EP” for USSGL account **429500**, “Adjustments to the Exchange Stabilization Fund (ESF).”

Regina Epperly (Fiscal Service) presented *Part 2, FY 2020, Section V: SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule*. The following changes have been made:

1. Period 3: Line 1020: Added USSGL acct **413700**, “Transfers of Contract Authority- Allocation,” with BEA Cat Code attribute domain value “E.”
2. Period 4: Line 1020: Added USSGL acct **438200**, “Temporary Reduction – Temporary Authority,” with TAS Status attribute domain value “E.”
3. Period 5: Revised Footnote 6 from, “Permutation available through FY 2019-12 GTAS Reporting Window (including FY 2019-12 GTAS revision window.)” to “Permutation available through FY 2020-12 GTAS Reporting Window (including 2020-12 GTAS revision window).”
4. Deleted Footnote 7.

Additionally, **Regina** presented *Part 2, FY 2020 Statement of Budgetary Resources*:

1. Period 5: Line 1051 Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ES/ET/TR,” to “EP,” for USSGL account **411601**.

Teresa Tancre (OMB) stated that **OMB** will not accept any permutation requests after period 2020-05, due to ensuring all updates are incorporated in OMB Circular No. A-11.

Dan Adams (Fiscal Service) presented *Part II, Section VII: Edits and Validations*.

1. Validation 17E: Removed USSGL account **462000**.
2. Validation 70E: Added pass exemption for TAS 014 201720208 5639.
3. Validation 90: Added Disaster Emergency Fund Code attribute domain values “K,” “L,” “M,” “N,” and “O.”
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 “E,” “G,” “H,” “I,” “J,” and “K.”
5. Validation 99E: Added pass exception for TAS 075 X 4554.
6. Validation 106: Added validation to restrict the use of USSGL account **413700** with BEA Category Indicator attribute domain value “D” and Prior Year Adjustment Code attribute domain value “P.”
7. Validation 106E: Added exceptions for multiple Department of Transportation TAFs.
8. Edit 21: Deleted USSGL account **462000** with TAS Status attribute domain value “E” from Closing Group **465000**.
9. Edit 46 and Edit 47: Deleted USSGL accounts **411991**, **411992**, **415900**, and **462091**.



10. Edits 69, 70, 71, 72, 73, and 100: Added USSGL account **435190** “Partial Cancellation of Authority – International Monetary Fund.”
11. Edit 101: Added edit for Disaster Emergency Fund Code domain value “G.”
12. Edit 102: Added edit for Disaster Emergency Fund Code domain value “H.”
13. Edit 103: Added edit for Disaster Emergency Fund Code domain value “I.”
14. Edit 104: Added edit for Disaster Emergency Fund Code domain value “J.”
15. Edit 105: Added edit for Disaster Emergency Fund Code domain value “K.”

Regina presented *General Fund Receipt Account Guide (GFRA)*. This was originally published on the USSGL Website in 2007. Updated Scenarios 1-3 were presented at the December 2019 IRC Meeting. Since then, some agency comments have been incorporated. Some of the main revisions are:

1. In Scenarios 1 & 2 the Reclassified Statement Operations and Changes in Net Position was added.
2. On page 26, Transaction 1, a note was added referencing TFM Bulletin No. 2019-15 and paragraph 26 that lists a detailed description of the sweeping of General Fund Receipt Accounts.
3. Scenario 3: Program Fund TAS was changed to General Fund Receipt Expenditure TAS throughout the scenario.
4. **Fiscal Service** is currently working with **IRS** to add SFFAS No. 7 verbiage to the background section of the scenario. This verbiage is very specific to **IRS**.

Teresa asked why we are showing transactions of an Expenditure Account TAS in a General Fund Receipt Account Guide. **Regina** explained that, when this was originally presented in 2007, it was presented as a program fund. However, an agency requested that it be changed from Program Fund to General Fund Expenditure TAS. **Teresa** then requested that Treasury find the rationale for Expenditure Account being in this presentation, and to remove it if the rationale does not exist.

MEETING ROUNDTABLE:

Bruce Henshel (Commerce) asked when the CR Guidance that was presented at the December 2019 IRC Meeting would be posted on the website. **Steve** replied that it should be posted in the next month.

Small Business Authority (SBA) asked when OMB Circular No. A-136 would be updated for 2020 for changes to the Budget and Accrual Reconciliation (BAR) Guidance, and when the BAR working group plans to meet? **Steve** requested that they email him and **Brian Casto** in order to receive updates. **Teresa** commented that **Carol Johnson** would be the contact at **OMB** for OMB Circular No. A-136.

Teresa spoke about upcoming changes she expects in OMB Circular No. A-11.

1. Budgetary Permutations issue will be addressed, and crosswalks will be updated for 2021 to reflect that guidance.
2. Contract and Borrowing Authority will be updated in FY 2021.
3. Anticipated Budgetary Resources and Anticipated Status of Budgetary Resources will have some changes for FY 2021
4. **OMB** is currently working on recommendation for unapportioned funds in expiring accounts to restrict expired funds from upward adjustments.



Teresa asked that agencies with specific needs please reach out now while OMB is drafting and getting proposals for OMB Circular No. A-11.

Michele asked **Teresa** whether she foresaw any USSGL impact as far as new USSGL accounts or revisions regarding the project for Anticipated Budgetary Resources and Anticipated Status of Budgetary Resources. **Teresa** said yes, especially with precluded amounts. **Kim Kline (DOE)** added that Credit Reform (especially with Guaranteed Financing Fund) would also have an impact on USSGL. A lot of anticipated amounts are not apportioned. **Teresa** said this may also result in additional lines in OMB Circular No. A-11. These would be requested to be effective by 2021.

Meeting Wrap-Up:

Steve stated the next IRC Meeting will be in April in Washington, DC. The GTAS publish in the system will be the 1st week of March, and be published on the website the 2nd week of March.

Steve concluded the meeting.

Agencies via Conference Call:

Bureau of the Fiscal Service

Department of Agriculture

Department of Commerce

Department of Defense

Department of Energy

Department of Homeland Security

Department of Housing and Urban Development

Department of Interior

Department of Justice

Department of Labor

Department of Transportation

Department of the Treasury

Department of Veterans Affairs

Export-Import Bank of the United States

Federal Communication Commission



Federal Trade Commission

Federal Energy Regulatory Commission

General Services Administration

Government Accountability Office

Library of Congress

National Aeronautics and Space Administration

National Labor Relations Board

National Science Foundation

Office of Management and Budget

Patent and Trademark Office

Railroad Retirement Board

Small Business Administration

Smithsonian Institution

Social Security Administration

U.S. Environmental Protection Agency

United States Postal Service