



U.S. Government Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

April 2, 2015

HANDOUTS:

- Draft Summary of Changes
- Draft Part 1 Section IV for Fiscal 2015 USSGL Attributes to Account 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 and Budgetary Resources
- Draft Part 1 Section V for Fiscal 2015 Budget Program and Financing (P & F) Schedule
- Draft Part 1 Section VI for Fiscal 2015 Reclassified Balance Sheet
- Draft Part 1 Section VII for Fiscal 2015 Validations Summary
- Draft Part 1 Section VII for Fiscal 2015 Validations Detail
- Draft Part 1 Section VII for Fiscal 2015 Closing Edit Details
- Draft Part 1 Section VII for Fiscal 2015 Edits Summary
- Draft Part 1 Section VII for Fiscal 2015 Edits Detail
- Draft Part 2 Section II for Fiscal 2016 Accounts and Definitions
- Upcoming Changes for Central Accounting Reporting System (CARS)
- System Updates to GTAS
- Credit Reform for Basic Accounting and Reporting for Loan Guarantee Program



GENERAL ITEMS:

The meeting was called to order at approximately 9:30 AM in Conference Rooms 6N201 and 6N202 at the Metropolitan Square Building, 655 15th Street, NW, Washington, D.C.

Valeria Spinner (Fiscal Service) welcomed everyone in attendance and opened the meeting by asking IRC members in the room to introduce themselves. She then asked the participants on the phone to announce themselves.

AGENDA ITEMS:

Chris Fairhall (Office of Management and Budget) discussed the new SF 133 Abnormal Balance Report the Office of Management and Budget (OMB) plans to generate in the future. Many lines on the SF 133 Report on Budget Execution and Budgetary Resources (SF 133) must be positive or negative. A given line summarizes USSGL account balances that feed to the line. The new report will highlight instances when the agency reporting has resulted in an SF 133 line with an “abnormal balance”, i.e., Appendix F in OMB Circular A-11 says the line must be positive but, the report shows as negative or vice versa. OMB created the report as a tool to alert agencies to potential reporting issues and to provide the agency with the opportunity to correct these issues during subsequent reporting periods.

A question was raised by **Eileen Parlow (Securities and Exchange Commission)** regarding situations where an SF 133 line can have either a plus or a minus. **Chris** stated the report excludes those lines. **Chris** added that OMB will modify future postings of the report to address false positives or other issues agencies raise with which OMB concurs. After reviewing these notes, **Chris** added it typically takes less than a week for OMB to make adjustments in subsequent postings of the report.

Maria Davis (Fiscal Service) presented an overview highlighting changes resulting from the Central Accounting and Reporting System (CARS) becoming the new system of record over the weekend of March 21, 2015, replacing the legacy system STAR. The participants were updated on the different types of CARS Users and their conversion statistics. **Maria** also reviewed the different reports available to users in CARS and emphasized that enhanced functionality now allows many of these reports to be downloaded on a daily basis rather than monthly as in the past. The CARS enrollment process was discussed as well as future training opportunities for users.

Attendees were given the opportunity to ask questions. **Debbie Mattingly (Department of Education)** asked about submitting the final SF-224 Statement of Transactions after becoming a full CARS Reporter. **Maria** explained there was a minor bug in the system that did not allow a full CARS Reporter to submit their final SF-224 via bulk file; only manual entry was allowed. **Maria** checked to see if the problem was



fixed and reported it is no longer an issue and a new full CARS Reporter may now submit their final SF-224 via a bulk file upload. A question was asked regarding how long data will be maintained from STAR. **Maria** verified data has been archived back to Fiscal Year 2004 while Treasury Disbursed Office payments received in CARS from Regional Finance Centers are only available for two years. For guidance regarding definitions of the different dates used in CARS, users should consult TFM Chapter 6500. **Senita Beverly (Fiscal Service)** reported the issue with Intra-governmental Payment and Collection System (IPAC) transactions entered prior to March 21, 2015, would be resolved by close of business April 2, 2015. **David Surti (Department of Homeland Security)** asked about the availability of the Quarterly Distribution Offsetting Receipts Report. The Quarterly Distributed Offsetting Receipts will no longer be available or posted to the website. If you need data contained in this report, please contact the Budget Reports Division by email.

Lisa Smith (Fiscal Service) presented an overview of the updates resulting from Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Version 2.5. All pages have been updated to include the new logo. Highlights of changes to the Bulk File Upload Page used by agencies to submit their bulk files were discussed. It was noted the TAS Submission Status Display and Certification processes were not changed. **Andre Small (Department of Treasury)** asked if period extension requests for a TAS would require any changes in GTAS. **Luke Sheppard (Fiscal Service)** stated those types of changes are made in CARS and the information then feeds into GTAS. **Valeria** added that all period extension requests must be submitted to **Sonja Robinson (Fiscal Service)** in the Budget Appropriations and Analysis group. **Webster Coleman (Department of Labor)** asked what changes in GTAS allow disbursements for the extended time period. **Luke** responded that GTAS replaces the ending period of availability with the period extension date and allows the reporting of disbursements until the extended date.

Kent Linscott (Fiscal Service) presented changes to the Part 1 2015 Section IV Attribute Table.

Lisa Smith presented changes to the Part 1 2015 Section V Report on Budget Execution and Budgetary Resources (SF 133), Program and Financing (P&F) Schedule, and Statement of Budgetary Resources (SBR).

Tia Harley (Fiscal Service) presented changes to the Part 1 2015 Section VI Reclassified Balance Sheet (RBS).



Luke Sheppard presented ad hoc changes for Period 05 to the Part 1 2015 Section VII – GTAS Validations and Edits.

Kent Linscott presented changes to the Part 2 2016 Section II Accounts and Definitions.

After breaking for lunch, **Kathy Wages (Fiscal Service)** and **Tia Harley** conducted a work group session to discuss updates and changes to the document titled, *“Credit Reform Guide for Basic Accounting and Reporting for Loan Guarantee Program Without Collateral in Federal Credit Program.”* These changes are being compiled in an effort to update existing scenarios and other guidance on the USSGL website that may have become outdated.

Attendees:

- Mona Amatie, Architect of the Capitol
- Hesham Aziz, Department of Agriculture
- Alexandria Kindle, Department of Agriculture
- Gerald Davenport, Department of Defense
- Maryla Engelking, Department of Defense
- Peter Burlimann, Department of Education
- Debbie Mattingly, Department of Education
- Robert Bell, Department of Energy
- Kim Klein, Department of Energy
- Alana DuBois, Department of Health and Human Resources
- Patricia Irving, Department of Health and Human Resources
- Anne Kahle, Department of Health and Human Resources
- Yianting Lee, Department of Health and Human Resources
- Wesley Yon, Department of Health and Human Resources
- David Surti, Department of Home Land Security
- Diane Washington, Department of Interior
- Letitia Bing, Department of Justice



- Webster Coleman, Department of Labor
- Yen Le, Department of State
- Drena McDaniel, Department of Transportation
- Martha Lerner, Department of Treasury
- Isabel McConnell, Department of Treasury
- Andre Small, Department of Treasury
- Floyd Willis, Jr., Department of Treasury
- Alex Lopez, Department of Veterans Affairs
- Simranjeet Jassal, Environmental Protection Agency
- Vickie Massey, Federal Communication Commission
- Julio Rios, Federal Communication Commission
- Daniel Adams, Fiscal Service
- Senita Beverly, Fiscal Service
- Sandra Bumgarner, Fiscal Service
- Andrea Cherry, Fiscal Service
- Maria Davis, Fiscal Service
- Jonnathan Diaz-Olivo, Fiscal Service
- Tia Harley, Fiscal Service
- Kent Linscott, Fiscal Service
- Luke Sheppard, Fiscal Service
- Lisa Smith, Fiscal Service
- Valeria Spinner, Fiscal Service
- Keith Stith, Fiscal Service
- Kathy Wages , Fiscal Service
- Marlana White, Fiscal Service
- Melanie White, Fiscal Service
- Michelle Yanok, Fiscal Service
- Yong Scott, Government Accountability Office
- Cindy Scharf, Library of Congress



- Chris Fairhall, Office of Management and Budget
- Angela Chan-Ng, Railroad Retirement Board
- Jenny Fultz, Railroad Retirement Board
- Rich Lannin, Railroad Retirement Board
- Dan Pesola, Railroad Retirement Board
- Chris Reich, Railroad Retirement Board
- Steve Sica, Railroad Retirement Board
- Peter Su, Railroad Retirement Board
- Eileen Parlow, Securities and Exchange Commission
- Rebecca Shoustal, Small Business Administration
- Junghee Gogue, Social Security Administration
- Mark Graham, Social Security Administration
- Karen Hunter, Social Security Administration
- Chris Orr, Social Security Administration
- Kwame Opoku-Mensah, U.S. Agency for International Development
- Scott L. Smith, U.S. Agency for International Development
- Susan Stengel, U.S. Nuclear Regulatory Commission
- Jeanette Kuendel, U.S. Patent and Trademark Office