

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

**April 18, 2013**

## **GENERAL ITEMS:**

This meeting was held at the Metropolitan Square building, 655 15<sup>th</sup> Street, NW., Rooms 6N201 and 6N202, Washington, DC.

**Leroy Larkins (Fiscal Service)**, USSGL Advisory Division (USSGLAD), opened the meeting and thanked everyone for attending. Introductions were made.

Leroy thanked Eileen Parlow (SEC) for her feedback on the March 28, 2013, IRC meeting minutes. He said our goal is to provide timely minutes and to be as accurate as we can be in reporting them. The IRC meeting minutes will be posted on the handouts page for the subsequent IRC meeting. Leroy encouraged participants to review the minutes when they are posted to the handouts page and to provide clarification when required. Then, the revised minutes will be reposted.

## **HANDOUTS:**

- IRC March 28, 2013, Meeting Minutes
- Summary of Changes for Bulletin No. 2013-07
- USSGL Crosswalk - Budget Program and Financing (P&F)
- USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources
- Data Edits - Summary Report
- Data Validations - Summary Changes
- Data Validations - Summary Report
- Data Validations - Detail
- Guidance on How To Record Sequestered Amounts Derived From the General Fund of the U.S. Treasury--Draft

## **AGENDA ITEMS:**

### ***March 28, 2013, IRC Meeting Action Items***

Leroy stated that the first agenda item discussion would be to update the IRC on the status of the action items created as a result of the March 28, 2013, meeting.

**Teresa Tancre (OMB)** asked for the status of action items that were included on a previous USSGLAD action item list (before the March 28, 2013, meeting). Leroy explained that the USSGLAD accountants were researching and working on these items as well as tracking their progress.

**Jonnathan Diaz Olivo (Fiscal Service)** reviewed the action item list created from the March 28, 2013, meeting. Jonathan presented the status of each action item and provided a handout with the information.

**Sam Doak (Fiscal Service)** stated that the Reduction of Prior-Year Unobligated Borrowing Authority Scenario (Action Item 2) will be revised to include both credit reform and non-credit

reform accounts. Leroy asked if the scenario would be updated by the next meeting, and Sam said that they will do everything possible to complete the revised scenario by then.

Leroy informed the participants that Teresa, Chris Fairhill (OMB), and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) team worked through the GTAS attribute issue. A status will be provided once the plan begins to be implemented.

### ***Negative Warrants Sequestration Scenario***

**Michele Crisman (Fiscal Service)** presented the changes to the negative warrants sequestration scenario. She stated that transaction A132, *To record a permanent reduction of unexpended appropriations*, was already established and should be used by agencies. Teresa agreed that a new transaction code (TC) for the Treasury Appropriation Fund Symbol with fiscal 2013 appropriations derived from the General Fund of the U.S. Treasury and supported by an appropriation warrant was not needed

Michele will research amending the definition of USSGL account 1010, Fund Balance With Treasury, to include partial- and full-year continuing resolution funds.

Teresa explained that USSGL account 2990 showed the payable leftover before there was USSGL account 1090. USSGL account 1090 should not be limited to a continuing resolution, but should capture the balance to be warranted. Michele agreed to research and possibly modify the title and definition of USSGL account 1090.

**Chris Dyson (Education)** asked if the agencies should use Federal or Non-Federal attribute domain with USSGL account 2990. Michele replied that she would research this question but thought that it should be Federal with trading partner 99.

### ***Changes to the SF 133: Report on Budget Execution and Budgetary Resources, and the Budget Program and Financing (P&F) Crosswalks***

Michele presented a high-level review of the changes to the SF 133 and the P&F crosswalks. Non-financing and financing accounts were split on various lines on the SF 133 and P&F crosswalks as follows:

- SF 133: Lines 1000, 1020, 2501, 2502, 3020, 4010, and 4011.
- P&F: Lines 1000, 1020, 3020, 4010, and 4011.

Michele provided a copy of the SF 133 and P&F crosswalks and the Summary of Changes for these crosswalks. She also notified the participants that the June release of the Treasury Financial Manual (TFM) USSGL Supplement will include mass cleanup.

### ***Validations and Edits Changes***

**Todd Shafer (Fiscal Service)** presented the changes to the following reports:

- Data Validations Summary;
- Data Validations Detail;
- Data Edits Summary Report.

Leroy said that Todd would review the current special validations. Michele explained the difference between a simple validation and a special validation. Todd discussed special validations 21 through 35.

For special validation 27, Credit Cohort Year and Financing Account Code Validation, Todd explained that there are exceptions. For example, certain instances when a blank for the credit cohort year is acceptable. Todd said that USSGL accounts 4060, 4070, 4210, 4310, 4630, and 4650 were the USSGL accounts for which these exceptions may apply. Teresa asked who had approved the exceptions. Michele responded that the Federal Agencies' Centralized Trial-Balance System II (FACTS II) does not require a credit cohort year for these USSGL accounts.

For special validation 30, **Webster Coleman (DOL)** asked about the fiscal 2008 and 2009 reporting because some Treasury Account Symbols (TAS) are not recorded on the SF 132. Todd explained that these TAS must be added manually into GTAS, and that, once they are input, they will be carried forward. He informed the participants that the GTAS homepage has a tutorial about how to add codes.

Todd summarized the presentation and informed agencies that the GTAS team is really listening to agencies' concerns and understands the constraints of manually updating data. Therefore, the required implementation date has been pushed back to fiscal 2015.

**Cindy Scharf (Library of Congress)** asked if there was a "cheat sheet" for using the General Fund for reporting. Todd replied that TFM, Volume I, Part 2, Chapter 4700, includes an explanation of when to use the General Fund. In addition, Todd said that they are working on GTAS guidance that will address this issue.

#### **GTAS TESTING ISSUES:**

Leroy opened up a round table discussion on any GTAS testing issues that agencies were encountering. Todd commended the agencies on the great job they are doing with GTAS testing and told them about the contact list on the GTAS Web site. He said that the GTAS team was working diligently to complete the coding fix and to move it into production. A mass email will be sent to agencies. Michele explained that this part of the meeting will be used to discuss any GTAS testing issues so that similar issues may be shared.

**Steve Corbin (DOJ)** asked if there was a way to view the adjusted trial balance including all the attributes in GTAS. **Shannon Redding (Fiscal Service)** replied that this information is included on the GTAS bulk file report. Todd informed participants that filters may be used to obtain only the information desired.

Cindy discussed an issue with a TAS being required to include an attribute on the ending balance but not on the beginning balance. Todd explained that if a new TAS is entered, GTAS does not accept the beginning balance, just the ending balance. Michele explained that this also is a requirement in FACTS II.

Webster raised a question about canceled TAS. Todd recommended contacting the Treasury Support Center for help in removing a TAS from the view. He explained that agencies do not need to report a zero balance for canceled TAS in their bulk files.

**Rebekah Davis (NSF)** asked if other agencies were having trouble with Edit 1, Fund Balance With Treasury. Todd responded that other agencies were having trouble and that they were looking into it. This issue will be fixed in the April publication.

Shannon said that there is no estimate available as to when the central accounting data will feed into GTAS.

Cindy asked if all known issues could be posted on the GTAS homepage. Todd said that he will update the homepage to show this information.

Teresa discussed how agencies should report sequestered amounts to OMB. Due to sequestration, several attributes need to be reactivated in FACTS II, such as Def/NonDef, Public Law and Function. Leroy asked for a list of the attributes. In addition, Teresa suggested that new USSGL accounts may need to be created.

**Susan Stengel (NRC)** asked about using the Federal/NonFederal attribute for USSGL account 2990. Michele replied that she would research this question but thought that it should be Federal with trading partner 99.

#### **ACTION ITEMS:**

1. Provide guidance on how to report sequestered amounts derived from the General Fund of the Treasury.
2. Review and revise the section on Credit Reform.
3. Provide clear guidance on trading partners.
4. Identify FACTS II attributes for fiscal 2013 reporting.
5. Identify the exceptions for Special Validation 27.
6. Research revising the definition of USSGL account 1090 to account for continuing resolutions pending the receipt of a Treasury warrant.

#### **CLOSING REMARKS:**

Leroy again thanked everyone for their attendance and adjourned the meeting.

#### **ATTENDEES:**

Leroy Larkins, Fiscal Service  
Michele Crisman, Fiscal Service  
Jonnathan Diaz Olivo, Fiscal Service  
Edwin Walker, Fiscal Service  
Karl Foltz, Fiscal Service  
Melanie White, Fiscal Service  
Deborah Barrett, Fiscal Service  
Karen Shepard, Fiscal Service  
Todd Shafer, Fiscal Service  
Jeff Taberner, Fiscal Service  
Kent Linscott, Fiscal Service  
Cindy Scharf, Library of Congress  
Maryla Engelking, DOD  
Tony Somathiti, OPM  
Sharell Overton, NSF  
Marilyn Evans, Treasury

Jenny Smith, HHS  
Neftal Burnell, NSF  
Steve Corbin, DOJ  
Michelle Bennett, HUD/FHA  
Kim Klein, DOE  
Vickie Massey, FCC  
Teresa Lampkin, DOT  
Hesham Aboelaziz, USDA  
Alexandria Kindle, USDA  
Eva Abeles, EPA  
Becky Shaytel, SBA  
Polly Law, ARC  
Webster Coleman, DOL  
Teresa Tancre, OMB  
Eileen Parlow, SEC  
Rebekah Davis, NSF

**On the phone:**

Sam Doak, Fiscal Service  
Jerry D. Myer II, Fiscal Service  
Chris Dyson, Education  
Kathy Sherrill, DOD  
Susan Stengel, NRC  
Sandra K. Jones, Fiscal Service  
Carol Berg, Fiscal Service  
Becky Marshall, Fiscal Service  
Jill Renee Hearn, Fiscal Service  
Latoya A. Batson, Fiscal Service  
Paul F Larsen, Fiscal Service  
Sandy Jones, Fiscal Service  
Casey Bishop, DOJ  
Steve Sica, RRB  
Cindy Perry, DHS  
Beth Angerman, Fiscal Service  
Mona Amatie, Architect of the Capital  
Jennifer Denardo, IOS  
Nicola Yorkshire, Fiscal Service  
Desmon Gonzale, Forest Service  
Amy Chen, VA  
Ava Lun, BBG  
David Surti, DOI  
Jane Stephen, DOI  
Jennifer DeNardo, DOI  
Derrick Washington, DOI  
Parker Hill, DOI  
Diane Washington, DOI  
Gerald Davenport, DFAS  
Cassandra Watkins, Treasury