



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

September 25, 2018

LOCATION: Call-In Only

TIME: 10:00 a.m. to 12:00 p.m.

HANDOUTS:

- Summary of Changes
- Treasury Financial Manual (TFM) 2-4700 Updates
- Part 1, Section V, Fiscal Year 2018 and Part 2, Section V, Fiscal Year 2019:
Statement of Budgetary Resources
- Part 1, Section VI, Fiscal Year 2018 and Part 2, Section VI, Fiscal Year 2019:
Reclassified Statement of Operations and Changes in Net Position
- Part 1, Section VII, Fiscal Year 2018 and Part 2, Section VII, Fiscal Year 2019:
Validations Detail
Edits Summary
Edits Detail
- Part 2, Section III, Fiscal Year 2019: Custodial Activity Update
- Appropriated Trust or Special Fund Receipts Derived from Unavailable and Available Trust or Special Fund Receipt Accounts
- Imprest Fund
- U.S. Debit Card Program
- Permanent Reduction to General Fund Appropriation
- Continuing Resolution

GENERAL ITEMS:

Manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting, conducted roll call and explained that an updated Statement of Budgetary Resources (SBR) was emailed out to agencies on September 24, 2018. The handout in the email will be available on the IRC Meeting Handout Section of the USSGL Website early next week.

Chris stated that five scenarios will be presented at this meeting and that none of these scenarios are new. Each scenario is currently posted on the USSGL Website and the updates presented today are to bring the scenarios in line with current authoritative guidance.

AGENDA ITEMS:

Missy Williams (Fiscal Service) presented *TFM 2-4700 Updates*. She said she would discuss three differences between Governmentwide Financial Report System (GFRS) and the TFM as of the July 2018 publish date:



1. Note 1 in GFRS will now be called “Other significant events and accounting changes.” Within GFRS, agencies will complete Section A and answer five questions.
2. TFM Appendix 3 Note 4A will now be collected in GFRS Note 4C. Agencies will see that there is a space to enter this information in Note 4A of the TFM; however, the information should not be entered there. It should be entered in Note 4C of GFRS instead.
3. Note 16 is inactive in GFRS; this information will now be collected in Note 20.

One final thing to note is that the column headings and row headings are reversed in Section A – Components of Loans Receivable, Gross.

Chris affirmed that the next items on the agenda are changes to the TFM and will not be reflected on the USSGL TFM Supplement Website until the December 2018 update to the USSGL TFM Supplement is published.

Regina Epperly (Fiscal Service) presented changes and updates to *Part I, 2018, Section V and Part II, 2019, Section V: Statement of Budgetary Resources*. At the July 2018 IRC Meeting, an updated SBR Crosswalk was released to be in compliance with the draft OMB Circular No. A-136. When agencies began to work with the updated crosswalk, they noticed a few things that needed to be changed. The following changes are for Part I and Part II and correct those issues:

1. Line 1051: Added USSGL account 413400, “Contract Authority Withdrawn,” and 414400, “Borrowing Authority Withdrawn,” with TAS Status Code attribute domain value “U”; added lines for several accounts with no footnote (these accounts are listed on the Summary of Changes (SOC) and the SBR Handouts); deleted footnote 1 from several accounts; deleted footnote 3 from several accounts.
2. Line 1290: Added Authority Type Code attribute domain value “D” to USSGL account 417000, “Transfers – Current-Year Authority.”
3. Line 1980: Added lines for several USSGL accounts with no footnote (these accounts are listed on the SOC and the SBR Handouts); added lines for several accounts with footnote 3; deleted USSGL account 419900, “Transfer of Expired Expenditure Transfers – Receivable.”

Regina emphasized that SBR Line 1051 should be equal to the sum of SF 133 lines 1000 – 1042, and that SBR Line 1980 should be equal to the sum of SF 133 lines 1020 – 1042. **Carol Johnson (OMB)** apologized for the confusion with OMB Circular No. A-136, but explained that the SBR did need to be simplified. Next year, when OMB Circular No. A-136 is published, careful attention will be given to the verbiage of Note 26. **Teresa Lampkin (DOT)** asked about the intent of line 1980 and how it related to Note 26 in OMB Circular No. A-136. **Carol** explained that Note 26 only referred to a portion of the information reflected on line 1980; specifically, Note 26 refers to error correction. **Carol** felt the language in Note 26 needed to be restated to reflect this. **Teresa Tancre (OMB)** explained that **OMB** wanted to include only line 1051 and not line 1980 on the SBR. However, agencies wanted to see all the adjustments separately so line 1980 was added to the SBR.

Chris Long (SSA) asked if any thought had been given to including the Prior Year Adjustment Code attribute domain value on the SBR instead of using a footnote for this. **Chris** stated that USSGL staff had looked at this and were currently exploring the possibility; however, careful consideration was being given because USSGL Staff did not want to make the crosswalk a bigger burden for agencies. An agency asked whether **OMB** planned to issue any new guidance this year to make the language in OMB Circular No. A-136 clearer. **Carol** explained that there were no plans to issue updates for FY 2018; however, next year the language in OMB Circular No. A-136 would be clearer. If auditors asked for something more specific, agencies should email **Carol** for guidance. **Chris** stated that USSGL will not publish new guidance until December 2018. However, the minutes from this meeting would be



posted on the USSGL Website and agencies could show those to auditors. In addition, USSGL will send an email instructing agencies to use the updated crosswalk and stating that the USSGL TFM Supplement will not be updated until December 2018. **Chris** asked agencies to look at the updated crosswalk this week and provide any comments by COB September 27, 2018.

Tia Harley (Fiscal Service) presented changes and updates to *Part I, 2018, Section VI and Part II, 2019, Section VI: Reclassified Statement of Operations and Changes in Net Position*. The Exchange Nonexchange Code attribute domain value was revised from “T” to “E/T” for USSGL account 599000, “Collection for Others – Statement of Custodial Activity,” on line 8.4.

Kent Linscott (Fiscal Service) presented changes and updates to *Part II, 2019, Section III: Custodial Activity Update*. Transaction Code (TC) C109 will be updated to add USSGL account 599700, “Financing Sources Transferred In From Custodial Statement Collections,” as a credit on the Proprietary entry.

Dan Adams (Fiscal Service) presented changes and updates to *Part I, 2018, Section VII and Part II, 2019, Section VII: Validations and Edits*.

FY 18 and 19 Changes:

1. Validation 44E was updated to reflect correct Authority Type Codes.
2. Validation 70E was updated for an exception for **DOD** and an exception was added to Validation 75E for **DOI**.
3. USSGL accounts 438500, “Temporary Sequester Returned for Cancellation,” and 439500, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Current-Year Authority,” were added to Edit 4.
4. The anticipated lines were deleted from Edit 79.
5. Line 1801 was added to Edit 84; in addition, the anticipated lines were deleted.
6. Edits 96 and 97 were modified so that they are applicable to only Unexpired TAFS.

FY 19 only Changes:

1. Validation 33 was revised so that it applies to ending balances only.
2. USSGL accounts 299100, “Other Liabilities – Reductions,” 435400, “Appropriation Withdrawn,” and 439501, “Authority Unavailable for Obligation Pursuant to Public Law – Temporary – Prior-Year Authority,” were added to Edit 4.
3. USSGL account 438500 will be taken out of Edits 46 and 47.
4. Edits 74 through 84 will lose their anticipated lines.

Michele Crosco (Fiscal Service) presented *Continuing Resolution Guidance*. This scenario has been presented at two previous IRC Meetings. Since the last meeting, the USSGL accounts previously presented as proposed have been voted on and are now incorporated into the USSGL TFM Supplement and financial statements have been added to Situation 1 and 2. **Michele** encouraged agencies to look at the document and send her any comments as soon as possible because she hopes to get the updated document posted on the USSGL Website in the next few months.

Regina presented *Appropriated Trust or Special Fund Receipts Derived from Unavailable and Available Trust or Special Fund Receipt Accounts*. The original scenario was posted in FY 2013. The updates to the scenario include



updating the account titles and financial statements to bring them in line with current guidance, adding the Reclassified Financial Statements, and making the language clearer throughout the document. In addition, the title of the scenario was revised to *Appropriated Trust Non-Revolving or Special Fund Receipts Derived from Unavailable and Available Trust or Special Fund Receipt Accounts*. Footnotes were updated to reflect the most recent guidance and others were added to clarify certain points throughout the document. In addition, the Federal Non-Federal Code attribute and Reciprocating Categories (RCs) were added throughout the document. **Regina** thanked **OMB** for their help with updating the scenario.

Chris stated, that with all scenarios presented today, agencies should return comments by November 1st so that changes can be made and the final scenarios can be presented at the December 2018 IRC Meeting.

Brian Casto (Fiscal Service) presented *Imprest Fund*. The original scenario was posted in 2002. Since then, agencies have begun using Central Accounting Reporting System (CARS) and GTAS so that cash is reclassified using Business Event Type Codes (BETCs). Standard sub-class codes have been replaced with BETCs. This updated scenario reflects all of these changes, as well as updating the TCs and financial statements to reflect current guidance. However, little has changed with the actual posting logic. The background information has been updated to show some payment options other than the imprest fund. In addition, some BETC and GTAS footnotes have been added for clarification purposes. Several transaction descriptions have also been updated to reflect current USSGL TFM Guidance.

Brian presented *U.S. Debit Card Program*. This guidance was originally posted to the USSGL Website in 2010. The updates remove FS 224 and Standard Subclass Code references, and update USSGL TCs and financial statements, to reflect current guidance. In addition, paragraph 2 was added to the background information for clarification, and the U.S. Debit Card issuer is now MetaBank, rather than J.P. Morgan. Lastly, some BETC and GTAS footnotes have been added for clarification purposes. The update corrects original guidance showing when BETCs should be recorded with USSGL account 112500, "U.S. Debit Card Funds," transactions.

Tia presented *Permanent Reduction to General Fund Appropriation*. She stated that the scenario was last updated in 2014, and thanked **OMB** for their help in updating the scenario. Information in the introduction section was updated to reflect current guidance and terminology, and references from OMB Circular No. A-11 were inserted into the introduction. USSGL account numbers were updated to six digits, and some account titles were updated to match those in the current USSGL TFM Supplement. In Transaction 1-2, USSGL account 299100 replaced USSGL account 101000, "Fund Balance With Treasury." Additionally, financial statements were updated to reflect current guidance, and Reclassified Statements were added to the scenario.

Luke Sheppard (Fiscal Service) presented *GTAS Period 12 Reporting Window*. The period 12 reporting window has been broken into three parts:

1. The first part of the window is to upload ATBs and certify your data. This part of the window runs from October 4th to October 18th.
2. On the evening of the 18th, all GTAS data will be compiled and sent to the DATA Act Team and **OMB** to start their budget process. After that, the window will be re-opened. This revision part of the window will be open from October 18th to November 8th. Any information submitted during this time must match the information in OMB Max.
3. No budgetary adjustments should be made after November 8th. Agencies can submit a period extension request for their proprietary data from November 9th through November 14th. In addition, manual adjustments can be made during this time.



The FY 2019 reporting period window schedule is currently being finalized and will be sent to agencies soon.

MEETING ROUNDTABLE:

Michele stated that USSGL account 438500 should have a TAS Status Transiting Code attribute domain value of “K” and a Debit Credit Indicator attribute domain value of “D” for 2018 and 2019. Also, line 2500 on the SF 133 will be modified to “equals the sum of **detailed** lines 2001 through 2403.” These changes will be made with the December 2018 publication. **Teresa** stated that line 1140 of the SF 133/Schedule P should have a Borrowing Authority From the Treasury attribute domain value of “D” instead of “M” for 2018. She also requested that agencies identify problems early in the window so that they have time to work with **Treasury** and **OMB** to fix the problem.

Chris said that the next IRC Meeting is tentatively scheduled for December 4, 2018 and will be call-in only. At the December meeting, USSGL Staff hope to finalize the five scenarios presented today as well as present the Draft Economy Act Scenario and Draft Revolving Funds Scenario. There will also be a ballot presented at the December Meeting to address proposed budgetary USSGL accounts. In addition, **Chris** stated that an email would be sent in the next week instructing agencies to use the attached updated SBR Crosswalk with an explanation that the USSGL TFM Supplement on the USSGL TFM Supplement Website would not be updated until December 2018. Also, there is a meeting on the Budget and Accrual Reconciliation Guidance (BAR) on September 27, 2018; this meeting will discuss any updates needed to the BAR for FY 2019.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Agency for International Development

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

Federal Trade Commission

General Services Administration

Government Accountability Office

Library of Congress

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Office of Personnel Management

Pension Benefit Guaranty Corporation

Railroad Retirement Board

Securities and Exchange Commission

Small Business Administration

Smithsonian Institution

Social Security Administration