



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

July 11, 2019

LOCATION: 1722 I Street, NW, Washington D.C.

TIME: 9:30 a.m. to 11:30 a.m.

HANDOUTS:

- Summary of Changes
- Draft Voting Ballot
- Update to Transaction Code A140
- Reimbursable Agreements with Non-Federal Entities: New and Modified Budgetary USSGL Accounts for Fiscal Year (FY) 2021
- Uncollected Subsidies from Program Accounts: New & Modified Budgetary USSGL Accounts for FY 2021
- Part 1, Section IV, Fiscal Year 2019 and Part 2, Section IV, Fiscal Year 2020:
Attribute Table
- Part 1, Section V, Fiscal Year 2019 and Part 2, Section V, Fiscal Year 2020:
Statement of Budgetary Resources
SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 1, Section VII, Fiscal Year 2019 and Part 2, Section VII, Fiscal Year 2020:
Validations Summary
Validations Detail
- Gain/Losses on Foreign Currency Exchange Rate Fluctuations

GENERAL ITEMS:

Supervisor, **Andrew Morris (Fiscal Service)**, welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Regina Epperly (Fiscal Service) presented *Reimbursable Agreements with Non-Federal Entities: New & Modified Budgetary USSGL Accounts for FY 2021*. Earlier in 2019, it was required that all budgetary USSGL accounts report a BEA Category Code attribute domain value and a Reimbursable Flag attribute domain value. With this change, a few other issues that need to be changed in the future became apparent; one of those issues is the need to distinguish between reimbursable income earned from Non-Federal sources and that of Federal sources. Because of this change, USSGL account **425400**, "Reimbursements and Other Income Earned – Collected From Non-Federal Sources," has been proposed. In addition, it is recommended to revise the title of USSGL accounts **425200** from "Reimbursements and Other Income Earned – Collected," to "Reimbursements and Other Income Earned – Collected From



Federal/Non Federal Exception Sources,” and USSGL account **427700** from “Other Actual Collections – Federal,” to “Other Actual Collections – Federal/Non-Federal Exception Sources.”

Another proposal has been made to add Transaction Code (TC) **A711** in order to record earned revenue in the performing agency related to a reimbursable agreement or other income from a Federal agency/entity. In addition, modifications are proposed for current TCs **A251**, **A708**, **A710**, and **F302**. All of these changes are planned for FY 2021. **Scott Young (DOD)** asked why the Federal/Non-Federal Indicator attribute domain value was not enough to distinguish between these accounts; **Teresa Tancre (OMB)** replied that many agencies were not posting correctly. The correct posting would be with USSGL accounts **422100**, “Unfilled Customer Orders Without Advance,” and **425100**, “Reimbursements and Other Income Earned – Receivable,” and then reclassified to USSGL account **425200** with a “N” Federal/Non-Federal Indicator attribute domain value. **OMB** thought that Non-Federal activity was recorded in USSGL account **425200** with “N” Federal/Non-Federal Indicator attribute domain value; instead, they saw this activity recorded in USSGL accounts **426100**, “Actual Collections of Business-Type Fees,” **426600**, “Other Actual Business-Type Collections From Non-Federal Sources,” and **426700**, “Other Actual Governmental-Type Collections From Non-Federal Sources.”

Bruce Henshel (Commerce) stated that it is confusing that the USSGL accounts that are Federal include the Non-Federal Exception Entities; **Teresa** advised an amendment to the title of these USSGL accounts to reflect this (this change has been reflected in the proposed title changes above.)

Regina presented *Uncollected Subsidies from Program Accounts – New & Modified Budgetary USSGL Accounts for FY 2021*. Again, based upon the implementation of Reimbursable Flag attribute domain values and BEA Category Code attribute domain values being applied to all budgetary USSGL accounts, it was recognized that some agencies recorded USSGL account **422100** for the uncollected subsidy from program accounts. This practice should not continue in the long run, because USSGL account **422300**, “Uncollected Subsidy from Program Account,” is proposed for FY 2021. In addition, a definition change is advised for USSGL account **422100**; the line that discusses subsidy is planned for removal because it will be accounted for in USSGL account **422300**. This will also result in proposed changes to TCs **C101** and **C103**.

Marlana White (Fiscal Service) presented *Draft Voting Ballot*. All changes on the ballot are for FY 2021. The Survey Monkey Link will be sent by July 12, 2019, and the ballot is due back by July 18, 2019, at noon. **Scott** thanked **Fiscal Service** and **OMB** for allowing the changes to be voted on for 2021; he explained that this gave agencies time to bring their systems up to date with the changes.

Regina presented *Update to Transaction Code A140*. This change will allow agencies to more accurately record budgetary resources throughout the Fiscal Year. The proposed change is to add USSGL account **462000**, “Unobligated Funds Exempt From Apportionment,” to TC A140. **Andrea Stanley (GSA)** asked why this is necessary, since TC A119 moves USSGL account **462000** into USSGL account **469000**, “Anticipated Resources – Programs Exempt From Apportionment;” **Andrea** then suggested that USSGL account **469000** be added to TC A140 in place of USSGL account **462000**. **Teresa** explained that this was a specific agency request and this item will be deferred until we can speak to the agency directly.



Andrew presented *Part I, 2019, Section IV and Part II, 2020, Section IV: Attribute Table.*

2019 and 2020 Changes:

1. Disaster Emergency Fund Code (DEFC) attribute domain value “E” was revised from “Disaster and Emergency Item 5,” to “Emergency PL 116-20.”
2. Disaster Emergency Fund Code attribute domain value “F” was revised from “Disaster and Emergency Item 6,” to “Emergency PL 116-26.”
3. Revised DEFC attribute domain values from blank to “A/B/C/D/E/F/G/H/Q” for USSGL accounts **411990**, “Other Appropriations Realized - International Monetary Fund,” **411991**, “Other Appropriations Realized - International Monetary Fund - Reserve Tranche,” **411992**, “Other Appropriations Realized - International Monetary Fund - Letter of Credit,” **411993**, “Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB),” **411994**, “Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB),” **415730**, “Authority Made Available From Appropriations Previously Precluded From Obligation,” **417590**, “Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund,” **417690**, “Allocation Transfers of Prior-Year Balances,” **420190**, “Total Actual Resources - Collected - International Monetary Fund,” **429590**, “Adjustments to the International Monetary Fund,” **435190**, “Partial Cancellation of Authority - International Monetary Fund,” **439190**, “Adjustments to Indefinite Appropriations - International Monetary Fund,” **439730**, “Appropriations Temporarily Precluded From Obligation,” **462090**, “Unobligated Funds Exempt From Apportionment - International Monetary Fund,” and **462091**, “Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB).”

The other changes to the Attribute Table are the permutation changes for the Reimbursable Flag attribute domain value and BEA Category Code attribute domain value.

Regina presented *Part I, 2019, Section V and Part II, 2020, Section V: SF 133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule.* The majority of the changes on the Summary of Changes (SOC) are related to agency permutation requests for Reimbursable Flag and BEA Category Code attribute domain values. If any agencies feel that they require a permutation change, they should discuss this with **OMB** immediately. The changes not related to those are listed below:

For FY 2019 & 2020:

1. Added Footnote 6 and 7.

For FY 2020:

1. Line 1035: Line title was revised from “Unobligated balance precluded from obligation (limitation on obligations) (-)” to “Unobligated balance precluded from obligation (special or trust) (limitation on obligation) (-).”
2. Line 1101: Line title was revised from “Appropriation (special or trust fund)” to “Appropriation (special or trust).”
3. Line 2501: Line title was revised from “Subject to apportionment – excluding anticipated amounts” to “Subject to apportionment unobligated balance, end of year.”
4. Line 2502: Line title was revised from “Exempt from apportionment – excluding anticipated amounts” to “Exempt from apportionment unobligated balance, end of year.”



5. Line 2503 & 2504: Deleted.
6. Line 4053: Line title was revised from “Recoveries of prior paid obligations, unexpired accounts” to “Recoveries of prior year paid obligations, unexpired accounts.”
7. Line 4054: Line title was revised from “Recoveries of prior paid obligations, expired accounts” to “Recoveries of prior year paid obligations, expired accounts.”
8. Line 4143: Line title was revised from “Recoveries of prior paid obligations, unexpired accounts” to “Recoveries of prior year paid obligations, unexpired accounts.”
9. Line 4144: Line title was revised from “Recoveries of prior paid obligations, expired accounts” to “Recoveries of prior year paid obligations, expired accounts.”
10. Lines 5311, 5312, 5313, 5314, 5321, 5322, 5323, 5324, 5331, 5332, 5333, 5334, 4341, 5342, 5343 and 5344: Added.

Regina then presented *Part I, 2019, Section V and Part II, 2020, Section V: Statement of Budgetary Resources (SBR)*. The changes are:

1. Effective Period 09 2019: Line 1290: Added USSGL accounts **415100** and **415700**, “Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation,” with TAS Status attribute domain value “E.”
2. Effective Period 10 2019: Line 1980: Deleted.

Dan Adams (Fiscal Service) presented *Part I, 2019, Section VII and Part II, 2020, Section VII: Validations and Edits*.

1. Period 10 2019 Change: Fund Family 0864240 was added to Validation 46.
2. Period 10 2019 Change: USSGL accounts **412600**, “Amounts Appropriated From Specific Invested TAFS – Receivable,” and **412800**, “Amounts Appropriated From Specific Invested TAFS - Transfers-In,” were added to Validation 69E.
3. Period 10 2019 Change: Several Fund Families were added to Validation 90 for DEFC “E” and “F.”
4. Period 09 and 10 2019 Change: Several USSGL accounts with Reimbursable Flag attribute domain value “R” were added to Validation 99.
5. Period 09 2019: Validation 100 restricted the use of USSGL accounts **415100** and **415700** with TAS Status attribute domain value “E.”
6. Period 10 2019: Validations 101 restricted Main Account 3608 to Specific USSGL accounts.

Brian Casto (Fiscal Service) presented *Gains/Losses on Foreign Currency Exchange Rate Fluctuations*. This scenario was originally presented at the April 2019 IRC Meeting; no comments were received so the scenario will be posted on the USSGL Website soon. As a reminder, this scenario applies only to agencies that receive their



budgetary resources through appropriations; they must absorb any foreign currency fluctuations within the same TAS.

Meeting Wrap-Up:

Andrew concluded the meeting.

Attendees:

Andrew Morris, Bureau of the Fiscal Service

Dan Adams, Bureau of the Fiscal Service

Jeff Taberner, Bureau of the Fiscal Service

Kathy Wages, Bureau of the Fiscal Service

Luke Sheppard, Bureau of the Fiscal Service

Marlana, White, Bureau of the Fiscal Service

Regina Epperly, Bureau of the Fiscal Service

Staci Spung, Bureau of the Fiscal Service

Tia Harley, Bureau of the Fiscal Service

Deidra White, Department of Agriculture

Scott Young, Department of Defense

Vicky Liu, Department of Treasury

Teresa Tancre, Office of Management and Budget

Valeria Spinner, Office of Management and Budget

Deron Smallwood, Small Business Administration

Rachel Beasley, Small Business Administration

Agencies via Conference Call:

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 Housing and Urban Development

Department of Interior

Department of Justice

Department of Labor

Department of Transportation

Department of the Treasury

Department of Veterans Affairs

Environmental Protection Agency

Export-Import Bank of the United States

Federal Communications Commission

General Services Administration

Government Accountability Office

Library of Congress

National Aeronautics and Space Administration

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Railroad Retirement Board

Securities Exchange Commission

Small Business Administration

Smithsonian Institution

Social Security Administration