U.S. Standard General Ledger (USSGL)

Issues Resolution Committee (IRC) Meeting Minutes

April 23, 2020

LOCATION: Call in only

TIME: 9:00 a.m. to 11:00 a.m.

HANDOUTS:

- Summary of Changes
- IGT Allowance for Attribute Changes
- Proposed Deletion of USSGL Account 463000
- New and Updated Budgetary USSGL Accounts
- New and Updated Proprietary
- USSGL Voting Ballot
- Part 1 & 2, Section III, Fiscal Year (FY) 2020 & 2021: Transaction Codes
- Part 1 & 2, Section IV, FY 2020 & 2021: Attribute Table
  Attribute Definitions Report
- Part 1 & 2, Section V, FY 2020 & 2021: Balance Sheet
- Part 1 & 2, Section V, FY 2020 & 2021: SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 2, Section V, FY 2021: Statement of Changes in Net Position
- Part 1, Section VI, FY 2020: Reclassified Balance Sheet
- Part 2, Section VI, FY 2021: Reclassified Balance Sheet
  Reclassified Statement of Operations and Changes in Net Position
- Part 1 & 2, Section VII, FY 2020 and 2021: Validations Summary
  Validations Detail
  Edits Summary
  Edits Detail
  Edits Closing
- General Fund Receipt Account Guide: Finalized Scenarios & Present New 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 New IGT Allowance for Loss on Accounts Receivable. Brian explained that, with the issuance of Technical Bulletin 2020-1, both federal and non-federal accounts receivable should be presented on the balance sheet with an allowance for loss at net realizable value. Treasury proposes to open up the allowance account with the federal attribute and trading partner attributes effective period 9. The USSGL accounts are 131900 “Allowance for Loss on Accounts Receivable,” 136700 “Allowance for Loss on Penalties and Fines Receivable-Not Otherwise Classified,” and 137700 “Allowance for Loss on Administrative Fees Receivable -Not Otherwise Classified.” These three USSGL accounts will be added to the federal section of the balance sheet and reclassified balance sheet. They will be added back to the Reciprocal Category (RC) 22, so eliminating accounts for buy/sell transaction will be affected; the Eliminations Table in the Treasury Financial Manual (TFM) Chapter 4700 will be updated around June 30. Brian also stated that Federal Accounting Standards Advisory Board (FASAB) has made clear agencies need to review their own accounting policy regarding how they recognize allowance for loss and their criteria for assessing collectability for the agencies’ audit purposes.

Kimberly Brislin (Interior) said the liability side carries the full liability so having that allowance creates a difference in RC 22. For example, the judgment fund creates allowances on their side, and then the explanations or disputes are kept in RC 22, and thus creates differences. Brian replied that our Intergovernmental Reconciliation Branch (ITRB) will be on hand to assist those agencies with their differences.

Teresa Lampkin (Department of Transportation) asked whether there is statutory authority that payment is required and when to establish the uncollectable, or whether it is up to the agencies to develop that policy. Brian stated that the statutory requirement does not, in itself, eliminate the need of reporting an allowance for financial statement presentation, and agencies should assess factors of collectability as part of their accounting policy.

Heather Six (Fiscal Service) presented the Deletion of USSGL Account 463000, “Funds not Available for Commitment/Obligation,” effective FY 2021. This USSGL account is proposed for deletion because there is no longer a need for the account. Teresa Tancre (OMB) said she had coordinated with the agencies that currently use this USSGL account to be sure that it was not needed in the future.

Regina Epperly (Fiscal Service) presented New and Updated Budgetary USSGL Accounts. This was a project that Teresa and Kim Klein (Department of Energy) worked on; Regina thanked them both for their suggestions. Due to the amount of information relating to this project, Regina said she would summarize the handout. Pages 1 and 2 of the handout address the proposed new USSGL accounts, and the proposed modifications to current USSGL accounts are on pages 3 and 4. It is important to remember that the proposed new USSGL accounts show the anticipated portion, while the proposed modified USSGL accounts show the realized or unexpired portion. Pages 5 through 7 have the proposed new TCs that go with the new proposed USSGL accounts. Pages 8 through 19 have the TCs for the modified USSGL accounts. This project proposal will be on the ballot in May. Teresa said that the new OMB Circular No. A-11 will have all the impacts highlighted, including the effective date of FY 2022, giving agencies plenty of time to implement these changes.

Department of Energy (DOE) asked for examples of how to use USSGL account 445000, “Unapportioned Authority,” versus proposed new USSGL account 449000, “Anticipated Resources – Unapportioned Authority.” Teresa replied that USSGL account 445000 will be split out between amounts that are not anticipated versus amounts that are anticipated. DOE then gave the example of USSGL account 421000, “Anticipated Reimbursements and Other Income,” at the start of a Fiscal Year being offset by USSGL account 449000. When
USSGL account 421000 reduces, then USSGL account 449000 mirrors that reduction. USSGL account 445000 is not reflective of USSGL account 421000 any longer. Teresa agreed.

Regina presented Previously Approved FY 2021 Accounts. There is no current handout for this topic; however, previous handouts can be found on the USSGL Website under “Meeting Materials for May and July 2019.”

The board voted on the following USSGL Accounts for FY 2021:

Added the following USSGL account:

1. USSGL account 413120, “Current-Year Definite Contract Authority”
2. USSGL account 414120, “Current-Year Definite Borrowing Authority”
3. USSGL account 422300, “Uncollected Subsidy from Program Account”
4. USSGL account 425400, “Uncollected Subsidy from Program Account”

Modified the following USSGL accounts:

1. USSGL account 414100, “Current-Year Borrowing Authority Realized”
2. USSGL account 414300, “Current-Year Decreases to Indefinite Borrowing Authority”
3. USSGL account 425200, “Reimbursements and Other Income Earned – Collected”
4. USSGL account 427700, “Other Actual Collections – Federal”
5. USSGL account 413100, “Current-Year Contract Authority Realized”

Deleted the following USSGL accounts:

1. USSGL account 403200 “Estimated Indefinite Contract Authority”
2. USSGL account 404200, “Estimated Indefinite Borrowing Authority.”

Brian then gave a presentation about the two new Business Event Type Codes (BETCs) in the Central Accounting Reporting System (CARS); these BETCs have been available since March 19th. The first is “DISGF Gross Disbursement of Appropriation Derived from General Fund of US,” and the second is “DISNGF Gross Disbursement of Appropriations & Other Sources Derived from Other than General Fund of US.” The intent of these BETCs is to link gross disbursements to their sources of budget authority, which can be either the General Fund of the U.S. Government, or another source.

Bruce Henshel (Commerce) voiced his concern that this was a major change to agencies. Kristen, Financial Reporting Director at Commerce, mentioned that she had worked on the working group on this and would meet with Bruce offline about it. Luke Sheppard (Fiscal Service) mentioned that this is something that is constantly being worked on. There is a working group. Brian McConkey (Treasury) stated there is one bureau that considers that using an attribute is feasible and asked if the working group could meet again to talk about it. Luke mentioned that it was relatively unanimous support to use USSGLs instead of an attribute. He understood there might be some bureaus that have some problems with this approach and would be open to another meeting. Michele Crosco (IRS) asked whether these new USSGL accounts have new reciprocal categories. Luke said that there would be new ones.

Josh Hudkins (Fiscal Service) presented the Draft Voting Ballot #20-02. The ballot will be sent out May 7th and is due back May 21st.

Teresa presented OMB Circular No. A-11 Updates. There are current updates being worked on for OMB Circular No. A-136. The window for proposals has been closed for OMB Circular No. A-11. OMB is working through all the proposals and will have a document going out to agencies for comments identifying issues. Agencies will have a time frame to reply. Brad (Interior) wanted to know when agencies might be contacted about the proposals. Teresa stated that, starting today, meetings will begin to be set up.

Teresa commented that OMB Circular No. A-11 guidance will be modified to incorporate the USSGL accounts indirectly. (DOE) asked whether that would impact the section of apportionment. Teresa mentioned that it will not, but that Appendix F will highlight the new lines that will be effective in 2022. Sharon (NASA) asked when the template would be updated and whether it would be affected by GTAS. Steve mentioned that they will go into effect when the dates say on the handouts.

Regina and Brian presented the changes in Part I & II, Section III. For FY 2021 Transaction Code D134 was modified. There are two new TC’s: B234 and B235. USSGL accounts 411910 “Indefinite Appropriation – Upward Adjustment,” and 417400 “Transfers – Current-Year Borrowing Authority Converted to Cash,” are new USSGL accounts proposed for FY 2021. TC F336 was modified for FY 2020.

Kent Linscott (Fiscal Service) presented updates to the Part I &II, Section IV: Attribute Definition Report. Kent stated all the changes are effective for periods beginning FY 2020-06:

1. Revised Disaster Emergency Fund Code attribute domain value “L” to Emergency PL 116-123;
2. Revised Disaster Emergency Fund Code attribute domain value “M” to Emergency PL 116-127;
3. Revised Disaster Emergency Fund Code attribute domain value “N” to Emergency PL 116-136;
4. Revised Disaster Emergency Fund Code attribute domain value “O” to Nonemergency PL 116-136;
5. Added 4 new Disaster Emergency Fund Code attribute domain values “P/R/S/T,” all titled Disaster/Emergency/Wildfire Suppression for later use.

Kent then presented updates to Part I & II, Section IV: Attribute Table:
1. Updated all Budgetary USSGL accounts to include new Disaster Emergency Fund Code attribute domain values “P/R/S/T;”
2. Updated all budgetary USSGL accounts that are required to report a credit cohort year with new Credit Cohort Year attribute domain value “2022” (Part II only).

Dan Adams (Fiscal Service) mentioned that the GTAS website has a link for Disaster Emergency Fund Codes.

Regina Epperly (Fiscal Service) presented Part I, FY 2020, Section V: SF-133 & Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes:

1. Period 07: Line 1010 and 1011: Added USSGL account 419000, “Transfers – Prior-Year Balances,” with BEA Category Code attribute domain value “M” and GTAS Fund Type attribute domain value “EG;”
2. Period 09: Line 1038: Revised GTAS Fund Type Code attribute domain value from “ET” to “ER/ET” for USSGL account 438500, “Temporary Sequester Returned for Cancellation,” with Footnote 6;  
4. Line 5313: Added footnote 6 to USSGL account 439800 with Reimbursable Flag attribute domain value “R;”
5. Lines 5314, 5332, 5334, 5342 and 5344: Added footnote 6 to USSGL account 428300 with Reimbursable Flag attribute domain value “R.”

Regina presented Part II, FY 2021, Section V: SF-133/Schedule P Report of Budget Execution and Budgetary Resources & Budget Program and Financing Schedule changes: There were many changes in relation to Financing Account Code attribute domain values. In addition, the new USSGL accounts were added. Other changes include:

1. Line 1038: Deleted USSGL account 438500 With Fund Type attribute domain value “ER/ET;”
2. Line 1080: Deleted USSGL accounts 413100 and 414100;
3. Line 1300 and 1400: Deleted USSGL account 404200 and revised Trans Code attribute domain value from “X/N” to “N” for USSGL accounts 414100 and 414300;  
4. Line 1500 and 1600: Deleted USSGL account 403200 and revised Trans Code attribute domain value from “X/N” to “N” for USSGL account 413100;  
5. Footnote 6 was deleted from the entire 2021 crosswalk.

Brian presented Parts I & II Section VI Reclassified Statement Changes:

1. FY 2020 line 3.3: added USSGL accounts 131900, 136700, and 137700;  
2. in FY 2021, USSGL account 199010 will be added to line 3.13 and line 7.14 will now have other liability account for general fund only 219010 and 219110;  
3. in FY 2021 USSGL accounts 310710 “Unexpended Appropriations – Used – Disbursed,” and 570010 “Expended Appropriations – Disbursed,” will be added on line 9.1, and all four accounts will be added to line 9.2. All four accounts have an impact on the Statement of Changes in Net Position; 
4. account 310710 is added to line 7.2, 570010 is added to line 7.3, 320710 is added to line 7.16, 570006 is added to line 7.17.

Dan Adams (Fiscal Service) presented Part I, Section VII: Edits and Validations. There are still some items that are missing due to timing. There will be items added to the final version for the June publish.
1. Validation 32: Added exception added to TAS 077 X 0110;
2. Validation 69: Added 411900 “Other Appropriations Realized;”
5. Validation 99E: Added a few exceptions;
6. Edits 56-61: Authoritative Sources proposed edits. Put in for period 6 to be able to have results for period 6 instead of waiting until period 9;
7. Edit 106: Added edit for Disaster Emergency Fund Code domain value “L;”
8. Edit 107: Added edit for Disaster Emergency Fund Code domain value “M;”
9. Edits 108-117: Similar to the ones we already have. For the files we are uploading for Department of Labor and OEM;

**Dan** presented *Part II, 2021, Section VII: Edits and Validations.*

1. Validation 17: USSGL accounts 413100 and 414100 have been removed;
2. Validation 27: Added 2021 into rules. Exception side 2021 to 2022;
3. Validation 33 and 34: Added USSGL account 422300;
4. Validation 37: Took out USSGL accounts 403200 and 404200;
5. Validation 44: Added new accounts;
6. Validation 49: Added USSGL account 412100, “Amounts Approved From Specific Invested TAFS Reclassified – Receivable – Cancellation,” and took out USSGL account 403200;
7. Validation 99: Removing a lot of exceptions for the new year;
8. Validation 104: Deleted accounts that are no longer going to be used;
9. Validation 106: Due to changes happening to USSGL account 413700 “Transfers of Contract Authority – Allocation,” it is going away;
10. Edit 3: Added USSGL account 422300;
11. Edit 4: Added USSGL account 413120, 414120, and 422300 and removing USSGL account 404200;
12. Edit 16: Added USSGL account 422300;
13. Edit 21: USSGL account 422300 add to closing group;
14. Edit 24: Proprietary accounts will be added here;
15. Edits 46-47: Adding new USSGL accounts;

**Library of Congress** asked about multiple items being rolled into one TAS instead of the exact TAS that it needs to go to. **Dan** said that it was going to be looked into. **Tracey Wetzel (Fiscal Service)** stated that if agencies email the GTAS team; they can send agencies to someone who can work on that type of data.

**Luke** wanted to clarify regarding the proposed USSGL accounts and whether they would be broken out into new RCs. That is the final phase in the perfect world approach. For 2021, the proposal is to have the USSGL accounts available to use, but not the new RCs. We will phase-approach the new USSGL accounts by putting them out to use and, once a firm idea of how and when agencies will implement these, then look into the new RCs.
Dan presented on Data Act File B/GTAS & API. Fiscal Service would like to be able to produce File B from GTAS to reduce the time it takes to do everything. What is out on the web isn’t always the most current and takes time to update. With API it will automatically push what we have out. A questionnaire will be sent to agencies examining the best way to do this.

This is potentially a heavy lift, and there is concern the accountants might not have a big enough window from going quarterly to monthly, thus causing the accountants to have more reports. Dan said that is something that will have to be heavily discussed.

Steve mentioned that, due to time restraints, the General Fund Receipt Account Guide updates will be moved to the July 2020 IRC Meeting. He also thanked everyone for their patience and cooperation with everything that has happened so quickly and how appreciative Fiscal Service is for that.

**MEETING ROUNDTABLE:**

Someone asked when Bulletin No. 2020-15 will be issued and final. Steve said it would be late May.

**Meeting Wrap-Up:**

Steve concluded the meeting.

**Agencies via Conference Call:**

Bureau of the Fiscal Service
Defense Security Cooperation Agency
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 Treasury
Department of Veterans Affairs
Environmental Protection Agency
Export-Import Bank of the United States
Federal Communications Commission
Federal Regulatory Commission (Other Independent Rep)
General Administration Services
Government Accountability Office
Library of Congress
NASA
National Credit Union Administration
National Science Foundation
NRC (Nuclear Regulatory Commission)
Office of Management and Budget
Office of Personnel Management
Patent and Trademark Office
Railroad Retirement Board
Securities Exchange Commission
Small Business Administration
Smithsonian Institution
Social Security Administration
United States Agency for International Development