Issues Resolution Committee (IRC) Meeting Minutes

March 1, 2018

LOCATION: Call-In Only

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

HANDOUTS:

- Summary of Changes
- Part 2, Section IV, Fiscal Year 2018: Attribute Table
- Part 2, Section V, Fiscal Year 2018: Statement of Changes in Net Position
- Part 2, Section VI, Fiscal Year 2018: Reclassified Statement of Operations and Changes in Net Position
- Part 2, Section VII, Fiscal Year 2018: Validations Summary
  Validations Detail
  Edits Summary
  Edits Detail
  Edits Closing
- Assisted Acquisition Guidance
- Custodial Activity (Non-Exchange) Guidance
- TFM 2-4700 Appendix 7 – Table 6
- Upward/Downward Adjustments Guidance
- Operating Materials & Supplies Guidance
- Inventory IRC Example FR Note Crosswalk

GENERAL ITEMS:

Manager, Chris Beck (Fiscal Service), welcomed everyone to the IRC Meeting and conducted roll call.

AGENDA ITEMS:

Teresa Tancre (OMB) presented Disaster Emergency Fund Code. Chris stated he had sent out an email to the IRC Distribution List that included OMB Memorandum M-18-08, as well as a link to the OMB MAX Community Page. Teresa suggested that all meeting attendees look at this page and obtain a MAX User ID. She also stated that attendees should check this page frequently because updates and changes will be posted here. A list of Frequently Asked Questions (FAQs) will also be posted to the community page. In addition, the community page will have a list of OMB and Treasury accounts required to report domain values other than “Q.” The turn-around for
identifying and posting new accounts that identify Disaster Emergency Funding will be approximately 3 days. 

Teresa encouraged agencies to keep communication open with OMB about any questions or concerns they have. 

Tony Rossi (NRC) asked whether a reimbursable agreement should be reported with a “Q” because the appropriation paying the money is not a disaster emergency fund. Teresa explained that this would be reported as a “Q” and that this same question is answered on Attachment A of Memorandum M-18-08. She encouraged agencies to look over Attachment A because many questions are answered in this Attachment. Chris reminded agencies to email him and Teresa if they have any questions regarding Disaster Emergency Fund Codes.

Chris affirmed that the next items on the agenda are changes to the Treasury Financial Manual (TFM) and will be reflected in USSGL TFM Supplement Bulletin No. 2018-04. These changes will be published on the USSGL Website on March 21, 2018.

Kent Linscott (Fiscal Service) presented changes and updates to Part II, 2018, Section IV: Attribute Table. The Trading Partner Attribute Domain Value and Trading Partner Main Attribute Domain Value were removed from USSGL account 131900, “Allowance for Loss on Accounts Receivable,” USSGL account 132500, “Taxes Receivable,” and USSGL account 137300, “Administrative Fees Receivable – Taxes.” Since these USSGL accounts have only a Non Fed Attribute Domain Value, the Trading Partner Attribute Domain Value and Trading Partner Main Attribute Domain Value are no longer needed. For future use, DEFC Attribute Domain Values of “F,” “G,” and “H” were added to USSGL account 403200, “Estimated Indefinite Contract Authority,” and other budgetary USSGL accounts reporting DEFC Attribute Domain Values. Also, the title of Attribute Domain Value “C” has been changed to “Emergency PL 115-123.” This change will not show in the Attribute Table, but will be reflected in the Attribute Definition Report. The Budgetary Impact Indicator Attribute Domain Value has been changed from “E” to “D/E” for USSGL account 599300, “Offset to Non-Entity Collections – Statement of Changes in Net Position.”

Tia Harley (Fiscal Service) presented changes and updates to Part II, 2018, Section V: Statement of Changes in Net Position and Part II, 2018, Section VI: Reclassified Statement of Operations and Changes in Net Position. There were two changes to Part II, Statement of Changes in Net Position. First, to add USSGL account 599300 to line 4 as a correction of an error. This change will allow activity related to recisions to be presented correctly on the Statement of Changes in Net Position; second, to add footnote number 7, which corresponds with the change to line 4. There was one change to Part II of the Reclassified Statement of Operations and Changes in Net Position, which was to add USSGL account 599300 to line 7.13. This was also a correction of an error.

Dan Adams (Fiscal Service) presented changes and updates to Part II, 2018, Section VII: Validations and Edits. A pass exception for TAS 075 20172022 0511 with USSGL account 438400, “Temporary Reduction/Cancellation Returned by Appropriation,” was added to Validation 44E for Period 3. A pass exception for Fund Family 075 1545 was added to Validation 65E for Period 3. Effective Period 6, Validation 90 added Emergency Disaster Fund Codes “F,” “G,” and “H” to be available for future use. A pass exception for Disaster Emergency Fund Code “C” was added to Validation 90E for Period 6. Also effective Period 6, Validation 91 was added to limit the use of Main Account Code 3601 to certain account numbers. A fail exception for USSGL account 101000, “Fund Balance With Treasury,” when the balance is not zero was added to Validation 91E for Period 6. This may change in the future as it is still under review.

Dan then reported Edit changes for Part II: BETC Codes “COLAVINC,” “COLABEC,” “WJVCTAR,” and “WJVSFAR” were added to Edit 67 for Period 6. Edit 67 was previously titled Edit 900. Teresa stated that OMB does not expect to issue any overrides to this Edit once it becomes fatal in Period 9; because of this, agencies should
check the edit now and make sure it is working correctly. Attribute Domain Value Authority Type Code “D” for
USSGL account 417000, “Transfers – Current-Year Authority,” in Closing Group 420100 was added to Edit 21. A
line was added to Edit 68 to include USSGL account 435500, “Cancellation of Appropriation From Unavailable
Receipts,” on the left side for Period 6. Also effective Period 6, for both Edit 96 and Edit 97, lines were added to
offset USSGL account 438300, “Temporary Reduction – Prior-Year Balances,” USSGL account 438800,
“Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances,” USSGL account
439000, “Reappropriations – Transfers-Out,” and USSGL account 439300, “Permanent Reduction – Prior-Year
Balances,” with Attribute Domain Value Prior Year Adjustment Code of “X” on the right side.

Dan stated that there are known issues with Edit 950 and Edit 951. The problem is that the left side is not
calculating the change between beginning and ending balances; this is currently under review and will be corrected
as soon as possible. These edits will be fatal for Periods 1 through 11 and proposed for Period 12.

Diane Washington (DOI) asked whether the Trading Partner (TP) Main Accounts would need to be reported for all
Treasury Account Symbols (TAS) in Fiscal Year (FY) 2019. Luke Sheppard (Fiscal Service) explained that,
beginning Period 02 2019, TP Main Accounts would need to be populated on every field for every TAS. He further
stated that if agencies know they will have a problem doing this, they should reach out to Luke or his team for
guidance now.

Michele Crosco (Fiscal Service) explained there was a minor change for Part II on the Statement of Budgetary
Resources. USSGL account 439401, “Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances,”
was removed from line 1290 and added to line 1043. There is also one change to Part II on the SF 133 and
Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule.
On Line 1430, the Financing Account Indicator Domain Value was modified from “D” to “D/G” with Fund Type
Code Attribute Domain Values of “EP/ER” to USSGL account 404700, “Anticipated Transfers to the General Fund
of the U.S. Government - Current-Year Authority.”

Regina Epperly (Fiscal Service) presented Assisted Acquisition Guidance. The Assisted Acquisition Guidance was
originally presented at the December 5th 2017 IRC Meeting. Two changes made to the scenario since that meeting
include adding a paragraph to the background information explaining that the guidance may cause an issue with
OMB Circular Footnote “Intragovernmental Costs and Exchange Revenue.” This paragraph explains that the
Ordering Agency should record USSGL account 610000, “Operating Expenses/Program Costs,” with a Fed/Non Fed
Attribute Domain Value of “F,” and subsequently offset this cost using USSGL account 661000, “Cost
Capitalization Offset,” with a Fed/Non Fed Attribute Domain Value of “N.” The second change was to add a
footnote to Transaction Number 12 explaining the correct way for agencies to separate the capital acquisitions for
Treasury is currently reviewing this requirement, and during the review, believe that it is appropriate for agencies to
report assisted acquisitions as from the public.

Regina explained that the Assisted Acquisition Scenario also caused some minor changes to Part II, Section III:
Account Transactions, of the USSGL TFM Supplement. Transaction Code (TC) D514 will have “in-process type”
deleted from the comment. Also, USSGL account 173000, “Buildings, Improvements, and Renovations,” USSGL
account 174000, “Other Structures and Facilities,” USSGL account 175000, “Equipment,” USSGL account 181000,
“Assets Under Capital Lease,” USSGL account 182000, “Leasehold Improvements,” and USSGL account 183000,
“Internal-Use Software,” will be added to the proprietary entry for TC D514. In addition, the also post language for
TC D514 was amended to add TCs G120, G122, and G124. An additional change to Section III is to add TC D514
to the transactions referenced in the comment section for TCs G120, G122, and G124. Regina also thanked GSA, NASA, DOC, OMB, DOI, USDA, and other areas within Fiscal Service for their feedback on the Scenario. The Assisted Acquisition Scenario will be posted on the USSGL Website soon.

Kim Brislin (DOI) asked whether there was any possibility of allowing USSGL account 661000 with a Fed/Non Fed Attribute Domain Value of “Z.” Chris replied that this was not a possibility because the “Z” Attribute causes elimination issues within the FR.

Kent presented Custodial Activity (Nonexchange) Guidance. This is the second installment of Custodial Activity Guidance. The first installment, Exchange Guidance, was presented at the December 5th 2017 IRC Meeting. This scenario introduces Reciprocal Category (RC) 15 and 16, which are new and deal with only Nonexchange Custodial Collections and eliminations between the collecting and receiving agency. There are proposed new USSGL accounts due to this guidance; they are USSGL account 198100, “Asset for Agency’s Custodial and Non-Entity Liabilities – Other than the General Fund of the U.S. Government,” and USSGL account 571300, “Accrual of Agency Amount to Be Collected – Custodial and Non-Entity – Other than the General Fund of the U.S. Government.”

Kent pointed out this guidance shows that USSGL account 198100 and USSGL account 571300 will report only Fund Type Attribute Domain Value of “CF.” However, when the final guidance is published, these USSGL accounts will reflect the Fund Type Attribute Domain Values reported for USSGL account 298000, “Custodial Liability.” The Fed/Non Fed Attribute Domain Value of “Z” will be removed from USSGL account 298000, USSGL account 298500, “Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity,” USSGL account 599000, “Collections for Others - Statement of Custodial Activity,” USSGL account 599100, “Accrued Collections for Others - Statement of Custodial Activity,” USSGL account 599300, “Offset to Non-Entity Collections - Statement of Changes in Net Position,” and USSGL account 599400, “Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position.” The scenario presents new TCs C133 and C135. In addition, there are proposed changes to TCs C404 and C420; these changes are the same as those presented in December.

Kent reminded agencies that the scenario is still in draft form and encouraged them to comment on the draft. The current plan is for the Custodial Activity Guidance (both Exchange and Nonexchange) to be effective in FY 2019. Kent thanked SEC, Treasury, and all other agencies that commented on the scenario. Chris then asked agencies to look at the draft guidance and send any comments to Kent so that the final guidance could be presented at the April IRC Meeting.

Marlana White presented Upward/Downward Adjustments Guidance. Marlana thanked USDA, OMB, and NASA for their comments on the draft scenario, which was originally presented at the December 5th 2017 IRC Meeting. There have been a few minor changes since then based on agency comments. Some information was added to the assumption section to ensure agencies understood that apportionments and allotments were included through all 5 years of the scenario. Also, Anticipated Recoveries was added to the Trial Balance, causing some of the numbers in the Trial Balance and the Account Transactions to change. In addition, PO No. 30 was moved from USSGL account 480100, “Undelivered Orders – Obligations, Unpaid,” to USSGL account 480200, “Undelivered Orders – Obligations, Paid,” affecting the transactions and the statements throughout the document. This is the final document and will be published on the USSGL Website soon. Chris thanked Marlana and Steve Riley (Fiscal Service) for their work on the guidance, and explained that OMB Circular No. A-11, Appendix F has a table about Upward/Downward Adjustments on pages 62-64. The guidance Marlana presented is in line with the Appendix F of OMB Circular No. A-11 guidance.
Tia presented Operating Materials & Supplies Guidance. This guidance was also presented at the December 5th 2017 IRC Meeting. It was an existing scenario that was originally posted to the USSGL Website in 2002. The scenario has since been expanded upon to include operating materials and supplies that are still in development. There have been a couple of changes to the scenario since it was presented in December. The first change was to revise the SF 133 and include some lines that were missing. Tia thanked Teresa for her help with this. The second change was to revise the description on Transactions 1-2 and 1-3. Tia again thanked OMB and DOD for their help with the scenario. She said the scenario would be posted to the USSGL Website soon and instructed agencies to call her with any questions or comments.

Chris presented FR Modernization Presentation. GTAS Enhancements in 2016 included GFRS Modules 1 through 4, Reclassified Statement Crosswalks now being used to populate the Reclassified Statements, and less manual entry, because GTAS now manually populates many lines from the agencies’ bulk files. This has led to an increase in the accuracy of data we are receiving. To continue with this, Fiscal Service has begun the FR Modernization Project to improve the quality and integrity of data used to produce the FR, while decreasing the agency reporting burden in the process. Sometime in the future, GFRS will be decommissioned and data will be entered only once into GTAS. The data will be taken directly from GTAS to the FR. The ultimate goals of this project are to decrease the agency reporting burden by eliminating redundant data entry across multiple systems, remove the need to log into multiple systems, reduce manual processes, and decrease complexity.

Gerald Davenport (DOD) asked whether it would still be required to input tax field data into GTAS for actual disclosures. Chris explained that the project is just a couple of months old, and this issue is currently being looked at; further information will be provided at a later date. Teresa Lampkin (DOT) asked whether Module 7 would go away with this project. Chris replied that GFRS will eventually go away and another mechanism will be used to gather the data currently on Module 7.

Chris then said that the USSGL TFM Supplement currently plays a huge role in compiling the FR. The USSGL Team is in the process of developing crosswalks for the FR Notes, but it has not been decided what guidance these will be contained in. Gerald stated his agency has some different information and wondered whether his agency would need to work with Chris on how to remedy this. Chris explained that once the project is further along, accountants will reach out to the agencies and work with them on differences. Fiscal Service has established a project team. This team will review the system and data requirements, with the goal of creating a solution in FY 2018, and running the solution parallel with GFRS in 2018. Then, GFRS will be replaced in FY 2019. The timeline is tentative. Kim asked whether this project included a working group for intradepartmental eliminations. Chris explained that is a separate group, and the GTAS Team will be sending out information on the working group soon.

MEETING ROUNDTABLE:

Melissa Stanley (DOT) asked for an update to the Program Category Code (PRC) Category B Requirements in GTAS Release 2.10. Luke stated that a data call had been sent out to agencies 2 weeks ago, and his team will be reconciling the data over the next few weeks. Period 5 reporting will be able to be done the same way that Period 4 reporting happened; nothing will change without someone speaking to the agency first. There will be communications from OMB and the GTAS Team to agencies about apportionments over the next few months. Teresa encouraged agencies to look at the apportionments and make sure they are accurate when received.

Eileen Parlow (SEC) requested that Fiscal Service insert a sentence into the instructions of the Budget and Accrual Reconciliation (BAR) Guidance stating that the crosswalk applies to funds that have Net Cost of Operations and Net Outlays or both. Chris stated that he would talk to Steve and get back to her with an answer next week. Chris
thanked Eileen for the feedback. Samantha Silverman (DOE) agreed that a sentence in the instructions is needed. David Surti (DHS) stated that the BAR Reconciliation requires a breakout between intragovernmental and from the public. He asked whether this would remain in the requirements and, if so, what the rationale would be. Eileen explained that Treasury needed the breakout in order to do intergovernmental eliminations.

John Harrison (SSA) asked whether USSGL Crosswalks could be provided in a standardized machine-readable format. Michele replied that there is a TFM Download Report in GTAS which can be used for this.

Teresa said that OMB sent an email out requesting comments on the annual OMB Circular No. A-11; comments are due March 16, 2018. Chris will forward the email to the IRC Distribution List. Also, OMB Quarterly Report for GTAS Submission shows Edits that will become fatal. The first quarter report is currently on the OMB Website.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Broadcasting Board of Governors
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
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
Office of Personnel Management
Railroad Retirement Board
Securities and Exchange Commission
Small Business Administration
Social Security Administration
U.S. Agency for International Development
U.S. Environmental Protection Agency