



U.S. Standard General Ledger (USSGL)

Issues Resolution Committee Meeting Minutes

March 2, 2017

LOCATION: Call-In Only

TIME: 9:30 am to 11:00 am

HANDOUTS:

- Summary of Changes
- Part 2, Section V, Fiscal Year 2017:
Statement of Budgetary Resources
SF133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule
- Part 2, Section VII Fiscal Year 2017:
Validations Summary
Validations Detail
Edits Summary
Edits Detail
- *TFM Chapter 2-4700 Appendix 1*

GENERAL ITEMS:

The manager, **Chris Beck (Fiscal Service)**, welcomed everyone to the IRC Meeting.

AGENDA ITEMS:

Chris told those present that all changes to be discussed would be reflected in Bulletin No. 2017-04, which will be published on the web around March 18, 2017.

Michele Crosco (Fiscal Service) presented changes and updates to *Part 2, 2017, Section V: Statement of Budgetary Resources and SF 133 & Schedule P Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (SF 133 Schedule P)*. **Michele** stated that both changes to the Budgetary Statements were specific to certain agencies. Line 1000 of the SF 133 and Schedule P added USSGL account 439700, "Receipts and Appropriations Temporarily Precluded From Obligation" Beginning Ending Code Attribute Domain Value of "B" with Authority Type Code Attribute Domain Value of "B". The exact same change was also reflected on Line 1000 of the Statement of Budgetary Resources. Line 1011 of the SF 133 and Schedule P added USSGL account 419000, "Transfers – Prior-Year Balances" with Financing Account Code Attribute Domain Value of "G." These changes were also reflected in the USSGL Attribute Table.

Dan Adams (Fiscal Service) presented *Part 2, 2017, Section VII: Validations and Edits*. Validation 24 added an exception for Treasury Account Symbol (TAS) 020 X6311000. Validation 32 was added for the Department of Energy TAS 08920162017. Validation 44 was added for TASs belonging to the Department of Health and Human Services. Validation 71 is limited to TAS 060 X8051001. Validation 77 added an exception specifically for TAS



091 X4300000. **Michele** asked agencies to look at Validation 77 now and try to fix any errors before Period 11 or 12. Validation 84 added an exception for TAS 086 X4240000.

Edit 49 is analytical. "SWYE" was deleted from the right side of the BETC. Edit 994 compares specific USSGL accounts and is intended as a replacement for Edit 4, which currently uses statement lines from the 2108. There is still a lot of work to be completed to ensure Edit 994 is doing the proper checks. Edit 994 has been inserted into the system to run parallel with Edit 4 to investigate what changes need to be made. **Luke Sheppard (Fiscal Service)** stated that, for the next few months, Edit 994 will run parallel with Edit 4. The current plan is for Edit 994 to become fatal in Fiscal Year 2017, Period 10.

Teresa Tancre (OMB) asked when Edit 49 would become fatal. **Dan** responded that Edit 49 is expected to become fatal in Period 10. **Luke** stated that several edits will become fatal soon. Before this happens, his team will ensure that all edits are running correctly. Also, the team will work with agencies that are currently failing the edits to help them fix their problems before the edits become fatal. Edits 29 through 32 will become fatal in period 8. It is currently planned that Edits 33 through 41, Edit 49 and Edit 50 will become fatal in period 10. An update will be given at the April 20th IRC Meeting. **Teresa** asked if there are any budgetary edits in these items. **Luke** responded yes, and his team plans to meet with **Teresa** before the edits become fatal. **Michele** instructed agencies not to wait until edits become fatal to fix their problems.

Chris conducted roll call for the meeting.

Chris stated that changes **Michele** and **Dan** discussed will be effective Period 5 unless noted otherwise.

Chris presented *TFM Chapter 2-4700 Appendix 1 Proposed Changes*. The proposed change is because Fiscal Service is trying to reduce the redundancy of guidance and eliminate the possibility of inconsistent guidance. TFM Chapter 2-4700 Appendix 1 and the USSGL TFM Supplement contain a lot of the same guidance. This exposes Fiscal Service to the possibility of having inconsistent guidance and duplicating efforts. In the proposed change, Appendix 1 would direct users to USSGL TFM Section VI: Crosswalks to Reclassified Statements and Section II: Accounts and Definitions (for line item descriptions). This change could be more useful because agencies would no longer need to look at two pieces of guidance. Agency feedback was requested, and should be sent to **Jamie Saling (Fiscal Service)**. **Bruce Henshel (Department of Commerce)** commented that he did not agree with this proposed change. He stated that he had already provided detailed written feedback about the subject to Fiscal Service, and felt it was not a good idea to eliminate the face of the statements. **Chris** stated he would provide Bruce's comments to **Jaime** for consideration.

MEETING ROUNDTABLE:

Chris discussed the timing of changes. He stated that, in the past, Fiscal Service has tried to give a 3-month window for change implementation. However, that is probably going to change because that span of time is no longer feasible with changes regarding OMB Circular A-11 and OMB Circular A-136. **Teresa** commented that not all changes last year were due to Circular publishes. A number of agencies needed changes and waited until the end of the fiscal year to request those changes. She requested that agencies not wait until the fourth quarter to solicit changes for a known problem.

Chris announced the next IRC Meeting will be April 20th, 2017. During this meeting, a draft voting ballot will be submitted with changes for Fiscal Years 2017 and 2018. Also, TFM 4700 changes will be discussed that will be effective for period 9 reporting. The USSGL Board Meeting will be held May 2nd, 2017. The USSGL Board will vote on new USSGL accounts.



Chris mentioned that 2 new credit reform case studies were sent out to the Credit Reform Working Group. Comments on those case studies are due on March 3rd, 2017. These Case Studies will also be presented at the April 20th IRC Meeting.

Chris commented that he sent exposure drafts from Federal Accounting Standards Advisory Board (FASAB) to the IRC Email List. Any comments on these proposed Standard Changes should be made to the FASAB Board. Additionally, there was one exposure draft called the Budget Accrual Reconciliation (BAR). These Standards would replace the current Statement of Financing (SOF) Note. Treasury has a rough draft of a crosswalk and welcomes any feedback on the crosswalk. Fiscal Service will not include this crosswalk on the TFM at this time. However, the crosswalk can be emailed to agencies upon request.

Teresa stated that OMB is currently sending emails to any agencies that have error messages in GTAS, and OMB will work with these agencies to try to resolve the errors. Also, OMB is working with Treasury (USSGLAD) to show only normal balances on the crosswalks. OMB is currently reaching out to agencies that have abnormal balances.

Chris introduced **Steve Riley (Fiscal Service)** as a USSGLAD supervisory accountant to the IRC Members.

Teresa asked if the April 20th and May 2nd meetings will be in-person meetings or phone meetings. **Chris** said the April 20th meeting would be an in-person meeting but, at this time, he is uncertain about the May 2nd meeting. **Chris** asked that any comments on today's call-in meeting be emailed to him. He also stated that IRC Meeting Minutes would be posted in the next couple weeks. The recent IRC Meeting Survey showed that agencies wished minutes to be posted sooner, and USSGLAD was working to comply with the request.

Meeting Wrap-Up:

Chris concluded the meeting.

Agencies via Conference Call:

Architect of the Capitol

Department of Agriculture

Department of Commerce

Department of Defense

Department of Energy

Department of Health and Human Services

Department of Homeland Security

Department of Interior

Department of State

Department of Transportation



Department of the Treasury

Department of Veterans Affairs

Federal Communications Commission

General Services Administration

Library of Congress

Millennium Challenge Corporation

National Science Foundation

Nuclear Regulatory Commission

Office of Management and Budget

Railroad Retirement Board

Securities and Exchange Commission

Small Business Administration

Smithsonian Institution