May 7, 2015

HANDOUTS:

- Summary of Changes
- Part 1 Section I, II and III for Fiscal Year 2015
  - Proposed USSGL Account 320700
- Part 1, Section IV, for Fiscal 2015
  - USSGL Attributes to Account Report
- Part 1, Section V, for Fiscal 2015
  - Statement of Budgetary Resource
  - SF133: Report on Budget Execution and Budgetary Resources
  - Budget Program and Financing Schedule
  - Balance Sheet
  - Statement of Net Cost
- Part 1, Section VI, for Fiscal 2015
  - Reclassified Balance Sheet
  - Reclassified Statement of Net Cost
- Part 1, Section VII, for Fiscal 2015
  - Validations Summary
  - Validations Detail
  - Edits Detail
• Part 2, Section I, II, III and IV for Fiscal 2016
  o Proposed USSGL Account 113500
  o Proposed USSGL Accounts 214100 & 214200
• Part 2, Section V, for Fiscal 2016
  o Balance Sheet
• Part 2, Section VI, for Fiscal 2016
  o Reclassified Balance Sheet
• Part 2, Section VII, for Fiscal 2016
  o Validations Summary
  o Validations Detail
  o Closing Edits
  o Edits Detail
• USSGL TFM Cover Pages
• USSGL TFM Proposed PDF Files
• Draft Board Voting Ballot

**GENERAL ITEMS:**

This meeting was held at 9:30 a.m. at the Metropolitan Square Building, 655 15th Street, NW, Washington, DC, Conference Room 6N201 and 6N202.

**Michele Crosco (Fiscal Service)** welcomed everyone in attendance and opened the meeting. Introductions were made. **Michele** asked the participants on the phone to send an email to **Melanie White (Fiscal Service)** after they introduce themselves.
AGENDA ITEMS:

Michele presented Part 1, 2015, for Section I: Chart of Accounts, Section II: Accounts and Definitions, Section III: Account Transactions, and Section IV: USSGL Attribute Table. Michele told everyone that there was an error for USSGL accounts 214100, “Accrued Interest Payable – Debt,” and 214200, “Accrued Interest Payable – Debt” --that these two accounts are for FY 2016, instead of FY 2015. USSGL account 320700, “Appropriations Outstanding – Used,” was proposed for FY 2015, and is for General Fund use only as an offset to USSGL account 310700, “Unexpended Appropriations - Used.” Bethany Joseph (DOE) asked how the General Fund was going to book the information since this does not always directly relate to a disbursement. The accrual piece would have no direct correlation in a GWA/CARS warrant. Rita Cronley (USDA) agreed, and said that USSGL account 310700 had no document reported in the Central Accounting Reporting System (CARS), and this has not been paid. Teresa Tancre (OMB) agreed with DOE and USDA and provided additional feedback and concerns. Kirstie Hart (Fiscal Service) replied that Fiscal Service is working on an initiative for a new Business Event Type Code (BETC) which will take the current Disbursement (DISB) BETC and break it into two BETCs. The additional BETC will be created before fiscal yearend, and agencies will use the BETC to report DISB from Reimbursable activity versus disbursements from appropriated funds. The use of this new BETC will get the General Fund the information out of CARS that it needs for 320700. Kirstie noted the concerns that were raised, and will take them back to General Fund staff, and still requested the new account 320700. Michele jumped to FY 2016, and informed everyone that Fiscal Service has USSGL accounts that give direction to use the General Fund, and then raised a question whether we should be giving directions in a definition. The two accounts are 619000, “Contra Bad Debt Expense - Incurred for Others,” and 750000, “Distribution of Income – Dividend,” but there are several other accounts as well. Several agencies stated they would like to keep directions in the account definitions, and that it is more helpful to have more information. Michele presented the attribute table changes. Kim Klein (DOE) raised concerns about USSGL account 412500, “Loan Modification Adjustment Transfer Appropriation,” regarding that attribute domain values be removed for the Financing Account Indicator for “D” and “G”. Kim stated that, based on OMB Circular No. A-11, the Modification Adjustment Transfer (MAT) can be either in the
program or the financing fund, depending on whether the sign is positive or negative. Teresa agreed with Kim. Michele stated that she will add back the attributes that were removed.

Lisa Smith (Fiscal Service) presented Part 1 2015, Section V, Changes for the SF133: Report on Budget Execution and Budgetary Resources, Budget Program & Financing (P&F) Schedule, and Statement of Budgetary Resources (SBR). Lisa stated that the majority of the changes were due to analysis of the attribute table; we had all USSGL accounts open to domains, but did not have all domains crosswalking to crosswalks, and there were a few corrections of errors. All changes were for the reason code of 2, and all were effective for period 09. Kim raised concerns about changes to USSGL account 412500 regarding the above statements, and Lisa/Teresa agreed changes would not be made.

Jeff Taberner (Fiscal Service) presented Part 1 2015, Section V: Balance Sheet. Changes were due to the data scrub of attribute table, the analysis of the attribute table, correction of an error, and Draft TFM Chapter 2-4700, which is period 11.

Tia Harley (Fiscal Service) presented Part 1 2015, Section V: Statement of Net Cost. Changes were as a result of Draft TFM Chapter 2-4700, Appendix 7.

Jeff presented Part 1 2015, Section VI: Reclassified Balance Sheet. Changes were due to Draft TFM Chapter 2-4700, Appendix 1, an attribute table crosswalk analysis and cleanup, correction of an error, and Draft TFM Chapter 2-4700, Appendix 7.

Tia presented Part 1 2015, Section VI: Reclassified Statement of Net Cost. Changes were due to Draft TFM Chapter 2-4700, Appendix 7.

Jonnathan Diaz Olivo (Fiscal Service) presented Part 1 2015, Section VI: Reclassified Statement of Net Position. Changes were due to Draft TFM Chapter 2-4700 being updated, which created new Reciprocal Category 39.

Luke Sheppard (Fiscal Service) presented Part 1 2015, Section VII: Validations and Edits. Changes were due to restructuring the validations to accommodate more exceptions and to reduce redundancy/overlaps.
Jeff presented Part 2 2016, for the Section I: Chart of Accounts, Section II: Accounts and Definitions, and Section III: Account Transactions. Jeff explained that the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) brought to the surface that there were no good USSGL accounts for funds held outside of Treasury for non-budgetary. Some agencies were failing Edit 5, Funds Held Outside of Treasury (FHOT). USSGL account 113500, “Funds Held by the Public – Non-Budgetary,” is for deposit funds only, and USSGL account 113000, “Funds Held by the Public,” title will be changed as well. This change will affect Section III. There are 7 Transaction Codes that will be added for USSGL account 113500 and will flow to Balance Sheet and Reclassified Balance Sheet. Edwin Walker (HUD) inquired about the Cash and Investments Held Outside of Treasury (CIHO) guidance being updated. Valeria Spinner (Fiscal Service) replied that she will get back to the agency. Eileen Parlow (SEC) raised concerns that deposit funds should be reported in a uniform way.

Michele presented Part 2 2016, Section IV: Attribute Table. Michele explained that USSGL accounts 214100 and 214200 account titles will be modified. This request came from the Intragovernmental Team.

Jeff and Marlama White (Fiscal Service) presented Part 2 2016, Section III: Account Transactions. Jeff explained that USSGL account 113500 will be added to Section III and this was effective for FY 2016 for period 01. Marlama informed everyone that there were technical changes to Transaction Codes C-182 and A-189.

Jeff presented Part 2 2016, Section V: Balance Sheet. Jeff stated the changes were for USSGL accounts 113500 and 214200 and were effective for FY 2016, period 01.

Jeff presented Part 2 2016, Section VI: Reclassified Balance Sheet. Jeff stated the changes were for USSGL accounts 113500 and 214200 and were effective for FY 2016, period 01.

Luke presented Part 2 2016, Section VII: Validations and Edits. Luke stated the changes consisted of adding a new Credit Cohort Year FY 2016 for validation #27, adding a new exception for validation #27E, and edit changes related to USSGL account 113500.

Michele presented the USSGL Treasury Financial Manual (TFM) footers/page numbers. Michele explained to everyone the reasons for proposing changes to TFM footers/page numbers. Some of the reasons are below:
• Issues with having to shrink the font of the SF 133.

• Issues with trying to keep the page numbers the same as in the June publication.

IRC members will vote on their preferred option and scan the document and email to Melanie.

Jonnathan presented the USSGL TFM PDF files. Jonnathan informed everyone that the USSGL Advisory Division is working with the Editors to clean up the publication process, and to cut down on redundancy for the number of files. Jonnathan presented 3 options:

• Option 1- Keep the main PDF (a 2,400 page document).
• Option 2- Eliminate the 2,400 page document, and keep the 2 parts for consolidated files.
• Option 3- Keep the individual files and eliminate the consolidated PDF for sections.

IRC members will vote on their preferred option and scan the document and email to Melanie.

Melanie presented the Draft Ballot. For the ballot, the agency is required to say yes or no, and only voting members can vote. If the agency’s answer is no, then a justification is required. The agency has 2 weeks to respond to the ballot through survey monkey, and there is also an option to fax the vote to Melanie and Marlana.

Kathy Wages (Fiscal Service) presented a last minute change for the Draft Ballot. Kathy informed everyone that USSGL account 579100, “Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy,” would be on the ballot and that the title was being updated as well as the account definition. This change was a result of the April 2, 2015 IRC meeting.

ROUND TABLE:

Rita had concerns about TFM Part 4, Chapter 8000, Section 8040.80B. Valeria asked Rita to provide her with the TFM number.

Teresa announced that OMB will be sharing a document with the proposal for OMB Circular No. A-11.
MEETING WRAP UP:

The IRC meeting officially ended at 12:00 p.m. Valeria adjourned the meeting.

ATTENDEES:

Hesham Abdelaziz, USDA
Letitia Bing, DOJ
Webster Coleman, DOL
Rita Cronley, USDA
Michele Crosco, Fiscal Service
Jason Curo, DOE
Jonnathan Diaz Olivo, Fiscal Service
Valerie Grant, DOJ
Tia Harley, Fiscal Service
Joseph Henry, SBA
Carrie Jones, USDA
Bethany Joseph, DOE
Alexandria Kindle, USDA
Suzanne Krauth, National Transportation Safety Board
Yianting Lee, HHS
Mindy Levit, Treasury
Kent Linscott, Fiscal Service
Alex Lopez, VA
Mark Santucci, Education
Cindy Scharf, Library of Congress
Mayra Segovia, Executive Office of the President
Andre Small, Treasury
Giovonni Smith, Executive Office of the President
Lisa Smith, Fiscal Service
Valeria Spinner, Fiscal Service
Jeff Taberner, Fiscal Service
Teresa Tancre, OMB
Kathy Wages, Fiscal Service
Edwin Walker, HUD
Michael Ward, GSA
Marlana White, Fiscal Service
Melanie White, Fiscal Service

By telephone:
Robert Bell, DOE
Michelle Bennett, HUD
Kirstie Hart, Fiscal Service
Rita Hebb, HUD
Bruce Henshell, DOC
Rosemarie Hillmon, Fiscal Service
Kim Klein, DOE
Jeanette Kuendl, US Patent and Trademark Office
Teresa Lampkin, DOT
Yen Le, State
Dreana McDaniel, DOT
Robert Macdonald, State
Eileen Parlow, SEC
Jaime Saling, Fiscal Service
David Surti, DHS
Belinda Thompson, Fiscal Service
Diane Washington, Interior