

# U.S. Government Standard General Ledger (USSGL) Issues Resolution Committee (IRC) Meeting Minutes

June 13, 2013

## GENERAL ITEMS:

This meeting was held at the Metropolitan Square building, 655 15<sup>th</sup> Street, NW., Rooms 6N201 and 6N202, Washington, DC.

**Leroy Larkins (Fiscal Service)**, USSGL Advisory Division (USSGLAD), opened the meeting and thanked everyone for attending. Introductions were made.

**Christina Ho (Fiscal Service)**, Governmentwide Accounting (GWA), introduced **Valeria Spinner (Fiscal Service)**, who will become the new USSGLAD Director on July 1, 2013. She explicitly thanked Leroy for stepping up and helping with the USSGLAD transition. She stated that Leroy has accepted a detail at the Financial Innovation and Transformation (FIT) office to assist with shared services.

Valeria thanked everyone for the congratulatory wishes and emails she had received. Valeria said that she wanted to keep moving and not miss a beat and looked forward to the challenges ahead. She also thanked Leroy for a seamless transition and requested that agencies be patient during the transition.

**Carol Gower (State)** questioned if there was another way to view the handouts without having to print all of them. For handouts related to pending TFM USSGL changes, Leroy responded that IRC members should print and review the Summary of Changes (SOC) only. For handouts not related to pending TFM USSGL changes, he said that IRC members should print only those handouts that they need for reviews and comments.

Carol also brought up the difficulty accessing the USSGL Word and Excel files on the Web. In response, Leroy said that the Fiscal Service is aware of this problem and is looking into it. He suggested that agencies follow the instructions on the USSGL Web homepage for opening Microsoft files or try to access the files using another browser (Google Chrome, Firefox, etc.)

## HANDOUTS:

- Draft IRC Meeting May 9, 2013, Minutes
- Draft Summary of Changes
- Technical Changes to Sections I and II for Fiscal 2014
- Technical Changes to Section III for Fiscal 2014
- Draft USSGL Account Attribute Definition Report
- Draft USSGL Attributes for Fiscal 2014 Reporting
- Draft SF 133: Report on Budget Execution and Budgetary Resources
- Draft FMS 2108: Yearend Closing Statement for Fiscal 2014 Reporting
- Draft USSGL Crosswalk - Budget Program and Financing (P&F) Schedule
- Draft Balance Sheet for Fiscal 2014 Reporting
- Draft USSGL Crosswalk - Statement of Net Cost for Fiscal 2014 Reporting
- Draft Statement of Changes in Net Position for Fiscal 2014 Reporting
- Draft USSGL Crosswalk - Statement of Budgetary Resources

- Draft Reclassified Balance Sheet for Fiscal 2014 Reporting
- Draft USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting
- Draft Reclassified Statement of Changes in Net Position for Fiscal 2014 Reporting
- Draft Data Edits Detail Report
- Technical Changes to Sections I and II for Fiscal 2013
- Draft FACTS II – Attribute Definition Report
- Draft Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information
- Draft Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting
- Draft USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column
- Draft USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting
- Draft Statement of Changes in Net Position for Fiscal 2013 Reporting
- Draft Statement of Budgetary Resources for Fiscal 2013 Reporting
- Draft Reclassified Balance Sheet for Fiscal 2013 Reporting
- Draft USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2013 Reporting
- Draft Reclassified Statement of Changes in Net Position for Fiscal 2013 Reporting
- Final Draft Reduction of Prior Year Unobligated Indefinite Borrowing Authority Prior Year Adjustments (Budgetary Reporting)

## **AGENDA ITEMS:**

### ***May 9, 2013, IRC Meeting Action Items***

Leroy stated that the first agenda item for discussion would be to update the IRC on the status of the action item created as a result of the May 9, 2013, meeting.

**Deborah Barrett** presented the action item which was to determine if USSGL account 1195 should be deleted from the FMS 2108: Yearend Closing Statement and turned the discussion over to **Jonnathan Diaz Olivo (Fiscal Service)** for further details. Jonnathan stated that this account should be removed from the FMS 2108 and provided the explanation.

### ***Reduction of Prior Year Unobligated Indefinite Borrowing Authority Prior Year Adjustments (Budgetary Reporting)***

**Lisa Smith (Fiscal Service)** presented the draft *Reduction of Prior Year Unobligated Indefinite Borrowing Authority Prior Year Adjustments (Budgetary Reporting)* scenario. This draft included the changes as a result of the March 8, 2013, meeting. Lisa stated that this scenario will be posted under the Prior-Year Adjustment scenarios on the Web site and it does not just relate to Credit Reform or Non-Credit Reform.

### ***June 2013 TFM USSGL Supplement Publish***

**Michele Crisman (Fiscal Service)** updated the attendees on the June publish schedule. She stated that the updated files will be available on Monday, June 17, 2013, for agencies to report data. She explained that the USSGLAD staff will need time to format the files for the TFM USSGL on the Web site. On Monday, June 24, 2013, the Word and Excel files will be available, and the PDF files will be posted as soon as possible. In addition, Michele told the attendees that if they were not able to access the Word and Excel files to let the USSGLAD staff members know and they would send the needed files as email attachments.

Since the revised OMB Circular No. A-136 has not been released, the June TFM USSGL will not include any of this circular's changes. Therefore, the projected August TFM USSGL bulletin will include any changes resulting from OMB Circular No. A-136 as well as any changes from OMB Circular No. A-11.

### ***USSGL Part 1 for Fiscal 2013 Reporting***

Leroy introduced **Kent Linscott (Fiscal Service)** who presented the technical changes to Part 1, Sections I, II, and III. Many of the changes were to bring these sections into agreement with SFFAS 27, as amended.

**Tia Harley (Fiscal Service)** presented the changes to the Part 1, Section IV, USSGL Proprietary Attribute Table. Carol questioned why USSGL accounts with an abnormal balance could not have an "E" for either. In response, Michele stated that in order for the crosswalks to work, each USSGL account must have either a credit "C" or debit "D" balance assigned. She further explained that in Section II of the TFM USSGL, the definitions for accounts that may have either a credit or debit balance include the statement, "Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance," or vice versa. Michele also stated that the entire TFM is authoritative guidance, not just the attribute table. The IRC attendees decided that this issue would be reintroduced for discussion and brainstorming at a future USSGL/IRC meeting.

Michele continued by presenting the changes to the Part 1, FACTS II Attribute Definition Report (ADR) and the FACTS II USSGL Account Attribute Table. The major change was to add a Reduction Type Code definition and attribute domain values to the FACTS II ADR and a Reduction Type Code column to the FACTS II attribute table.

**Lisa Smith (Fiscal Service)** presented the changes to the Part 1, SF 133 and P&F.

Tia presented the changes to the Part 1, Statement of Net Cost, which were in accordance with SFFAS 33 and TFM Volume I, Part 2, Chapter 4700.

**Karl Foltz (Fiscal Service)** presented changes to the Part 1, Statement of Changes in Net Position.

Lisa presented the changes to the Part 1, Statement of Budgetary Resources.

**Jeff Taberner (Fiscal Service)** presented the changes to the Part 1, Reclassified Balance Sheet. Tia followed him and presented the changes to the Part 1, Reclassified Statement of Net Cost.

Karl completed the Part 1 discussion by presenting the changes to the Reclassified Statement of Changes in Net Position.

### ***USSGL Part 2 for Fiscal 2014 Reporting***

Then, Leroy asked Kent to present the technical changes to Part 2, Sections I, II, and III.

Michele presented the changes to the Part 2, USSGL Account Attributes. She also requested comments on the definition of the new "Z" domain value. **Cindy Scharf (Library of**

**Congress)** suggested that the title be changed from “Unidentified Federal Activity” to “Unreconciled Federal Activity.” The IRC members agreed.

**Marilyn Evans (Treasury)** questioned whether RC 29 should split out the General Fund and nonreciprocating trading partners. This will be discussed further at a future IRC meeting.

Lisa presented the changes to the Part 2, SF 133 and P&F crosswalks. Then, Jonnathan presented the change to the Part 2, FMS 2108 crosswalk.

Jeff presented the Part 2, Balance Sheet, changes followed by Tia’s presentation of the changes to the Part 2 Statement of Net Cost.

Karl presented the changes to the Part 2 Statement of Changes in Net Position. This was followed by Lisa’s presentation of the changes to the Part 2 Statement of Budgetary Resources

Lastly, Jeff, Tia, and Karl presented the changes to the Part 2 reclassified crosswalks.

### ***Validations and Edits for Fiscal 2014 Reporting***

**Todd Shafer (Fiscal Service)** presented the changes to the Edits 7, 21, 22, and 23.

### **ROUNDTABLE:**

By phone, a Dept. of Education (Education) attendee inquired about a USSGL issue form that was submitted regarding intragovernmental reconciliation with Treasury for credit reform funds. Treasury reports a gain and expects the agency to report a loss for these funds. She also requested that a separate receipt account be created for capital transfer of liquidated funds. The new receipt account would be specific to Education. Leroy recommended contacting Valeria Spinner and providing a written summary of the request to the OMB Examiner for Education.

**Edwin Walker (HUD)** questioned whether the GTAS test period would be extended. Todd replied that the test period would be through September.

### **ACTION ITEMS:**

1. At a future IRC meeting, discuss whether USSGL accounts with abnormal balances can have an “E” (either) attribute instead of having to be assigned a “C” (credit) or “D” (debit) attribute.
2. Post the updated handouts to the USSGL Web site and send an email notification when they are available.
3. At a future IRC meeting, discuss the difference between Dedicated Receipts vs. Dedicated Collections.

### **CLOSING REMARKS:**

Leroy again thanked everyone for their attendance and adjourned the meeting.

### **ATTENDEES:**

Christina Ho, Fiscal Service

Valeria Spinner, Fiscal Service  
Leroy Larkins, Fiscal Service  
Michele Crisman, Fiscal Service  
Jonnathan Diaz Olivo, Fiscal Service  
Lisa Smith, Fiscal Service  
Todd Shafer, Fiscal Service  
Tia Harley, Fiscal Service  
Melanie White, Fiscal Service  
Deborah Barrett, Fiscal Service  
Karen Shepard, Fiscal Service  
Kirstie Hart, Fiscal Service  
Jeff Taberner, Fiscal Service  
Kent Linscott, Fiscal Service  
Kristin Beimel, Fiscal Service  
Karl Foltz, Fiscal Service  
David Stroebel, Fiscal Service  
Stephen Cotter, Treasury  
Steven Corbin, Justice  
Alana DuBois, HHS  
Yolanda Solano, Treasury  
Webster Coleman, Labor  
Edwin Walker, HUD  
Lisa Toumsull, GSA  
Michael Ward, GSA  
Carol Gower, State  
John Christian Poole, VA  
Gerhard Friske, VA  
Arthur Chin, HUD  
Hesham Aziz, USDA  
Eileen Parlow, SEC  
Cindy Scharf, Library of Congress  
Maryla Engelking, DOD  
Marilyn Evans, Treasury  
Teresa Tancre, OMB

**On the phone:**

Junghee Gogue, SSA  
Mark Graham, SSA  
Karen Hunter, SSA  
Ana Labador, SSA